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Vol. I

749458 Sup. Ct.

TRANSCRIPT OF RECORD

Supreme Court of the United States

OCTOBER TERM, 1945 46

No. 75 21

CHAMPLIN REFINING COMPANY, APPELLANT,

vs.

THE UNITED STATES OF AMERICA, AND INTERSTATE COMMERCE COMMISSION

APPEAL FROM THE DISTRICT COURT OF THE UNITED STATES FOR THE WESTERN DISTRICT OF OKLAHOMA

FILED MAY 14, 1945.

SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1945

No. 75

CHAMPLIN REFINING COMPANY, APPELLANT,

vs.

THE UNITED STATES OF AMERICA, AND INTERSTATE COMMERCE COMMISSION

APPEAL FROM THE DISTRICT COURT OF THE UNITED STATES FOR THE WESTERN DISTRICT OF OKLAHOMA

VOL. I

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[fol. 1]

IN THE UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF OKLAHOMA

No. 1559-Civil

CHAMPLIN REFINING COMPANY, Petitioner,

vs.

UNITED STATES OF AMERICA, Respondent

PETITION—Filed Aug. 10, 1944

To the Honorable, the Judges of the District Court of the United States for the Western District of Oklahoma:

The Champlin Refining Company, petitioner, complaining of the United States, Respondent, invokes the jurisdiction of this court under Acts of June 18, 1910, C. 309, Sec. 1, 36 Stat. 539; March 3, 1911, C. 231, Sec. 209, 36 Stat. 1149; October 22, 1913, C. 32, 38 Stat. 219, U. S. C. A., Title 26, Secs. 45 and 45a; Section 238 of the Judicial Code as amended by the Act of February 13, 1925 (C. 229, Sec. 1, 43 Stat. 938, U. S. C. A., Title 38, Section 345, par. 4); Urgent Deficiencies Act of October 22, 1913 (C. 32, 38 Stat. 219, U. S. C. A., Title 28, Sections 45 and 47a), to enjoin, set aside, suspend and annul certain orders of the Interstate Commerce Commission (hereinafter called Commission) dated December 14, 1942, and June 12, 1944, hereinafter more fully set forth; and in support of its petition for injunctive relief, says:

I

Petitioner is a corporation organized and existing under the laws of the State of New Mexico, having its principal office at Enid, Oklahoma.

[fol. 2]

II

Petitioner is, and was at all times hereinafter mentioned, engaged in the business of producing and refining crude petroleum, and marketing the refined products of crude petroleum. At all times hereinafter mentioned Petitioner has owned and operated, and now owns and operates

a refinery at Enid, Oklahoma, by means whereof it refines crude petroleum for the purpose of recovering and marketing the refined products thereof, including gasoline, kerosene, and tractor fuel, which refined products are sold and distributed by Petitioner in Oklahoma, Kansas, Nebraska, Iowa, and other states. Petitioner's sales of said products in said several states tributary to said pipe line amount only to approximately three per cent (3%) of the total amount of such products sold in said states. Petitioner has constructed storage plant facilities at its Enid, Oklahoma, refinery, into which gasoline, kerosene and tractor fuel are deposited as manufactured, and for use in connection with the distribution of such products, has constructed a private pipe line from the Petitioner's storage plant at Enid, Oklahoma, to its storage facilities at Hutchinson, Kansas, Superior, Nebraska, and Rock Rapids, Iowa. The line was built as a plant facility to be used exclusively for the distribution of refined petroleum products owned and manufactured by Petitioner at its Enid refinery, never having been used to move any petroleum products or products owned by (or purchased from) any other person, firm or corporation.

III

Petitioner (one of the pioneers in the use of a welded, seamless, steel pipe line for distribution of gasoline, kerosene and tractor fuel) commenced the construction of the line in 1935. The first opening on the line was made at Hutchinson, Kansas, which is 113 miles from the Enid refinery. The line was not again opened in the State of Kansas at any point, being carried to Superior, Nebraska, where the second opening was placed in the line. The line [fol. 3] was then carried through Nebraska, South Dakota and Iowa, without any opening except at Rock Rapids, Iowa. At no place except Enid, Oklahoma, Hutchinson, Kansas, Superior, Nebraska and Rock Rapids Iowa, can any quantity of petroleum or petroleum products be placed in or taken from the pipe line. Furthermore, no other company or operator of a products pipe line or of any other kind of pipe line, has been permitted to make any connection with the line in question, nor has any individual engaged in the gasoline, kerosene or fuel oil businesses been permitted to make any connections therewith.

Title to the manufactured product placed in said pipe line at the Enid, Oklahoma, storage tanks is retained in the Champlin Refining Company until the product has come to rest in storage tanks at some one of the three terminals of the pipe line hereinbefore identified, and thereafter until sold from said tanks. In consequence of such operation, no sale has ever been made at the Enid refinery to be delivered through such pipe line. In every instance, the sales of products which have been transported through the pipe line, have been made out of the storage tanks at some one of such terminals.

Said pipe line has at all times been:

(*a*) owned, used and operated solely by Petitioner as a plant facility for moving its own products of Petitioner's Refinery to Petitioner's own marketing and storage plants, which use is incidental to and a part of Petitioner's private business as a producer and refiner of crude petroleum and a marketer of the products of crude petroleum;

(*b*) so mechanically constructed and operated that it has not had any facilities or means for receiving, transporting, carrying, storing or delivering any petroleum products or other commodities for any person other than Petitioner, and,

(*c*) used and operated as a private carrier for Petitioner's property and as a plant facility to Petitioner's refinery.

[fol. 4] IV

The products pipe line so constructed has been in partial operation to Hutchinson, Kansas, since July, 1935, to Superior, Nebraska, since September, 1935, and in full operation since the completion of the line into Rock Rapids, Iowa, on or about May, 1940. Its status as a private carrier was first questioned by the Bureau of Valuation of the Interstate Commerce Commission in the manner shown by correspondence set forth in its entirety as Exhibit "A" in the volume of exhibits separately printed and filed herewith as a part of this Petition.

The Commission's conclusion to bring about a "test" case, is evidenced by its minute of March 17, 1941, which reads as follows:

"Valuation—1980

"At a Session of the Interstate Commerce Commission, Division 2, held at its Office in Washington, D. C., on the 17th day of March, A. D. 1941.

"Clyde B. Aitchison, Walter M. W. Splawn, J. Haden Alldredge, Commissioners.

"Recommendation made by Director Lewis in memorandum of February 7, 1941, to Commissioner Miller, that the Bureau of Valuation proceed against either the Champlin Refining Company or the Standard Oil Company of Indiana in such manner as will bring before the Commission the question of jurisdiction under Section 19a for the purposes of a test case, approved, Commissioner Splawn voting in the negative."

Later (about May 15, 1941) the Director of Valuation of the Commission notified your Petitioner that, (in conformity with the provisions of Valuation Order No. 26, effective December 31, 1934, a copy of which order is included as Exhibit "B" in the volume of exhibits separately printed and filed herewith), it was required to prepare and file with the Commission, on or before September 1, 1941, [fol. 5] a complete inventory of the above-described pipe line property, showing the quantities, units, classes, kinds and condition thereof.

In compliance with such direction, the Champlin Refining Company, on July 17, 1941, did tender to said Director of Valuation of said Commission, a full, true and correct report of all data which said company possesses with regard to said private pipe line, fully supported by maps and detail drawings of construction, which report was rejected and returned by the Commission to the Champlin Refining Company for the reason, as the petitioner verily believes, that the same was not made upon a form in use by carriers admitting themselves to be common carriers.

A copy of the letter of rejection of such tendered report is included as Exhibit "C" in the volume of exhibits separately printed and filed herewith.

V

The Petitioner thereupon, on the 21st day of August, 1941, filed with the Commission a Petition designated as

Valuation Docket No. 1267 and did thereafter, on November 12, 1941, file its Amended Petition in said docket number, the material portion of which is included as Exhibit "D" in the volume of exhibits separately printed and filed herewith.

VI

Hearings were held, testimony taken, briefs were filed, and the cause was orally argued on May 20, 1942.

On December 14, 1942, Division 2 of the Commission issued its report of the Commission and made the following finding:

> "We find that the Champlin Refining Company is engaged in the transportation of refined petroleum products by pipe line in interstate commerce, and that it is a common carrier subject to the provisions of the Interstate Commerce Act. It should, therefore, comply with our valuation orders which have been served upon it and furnish promptly the information called for therein. No further order is required at this time."

[fol. 6]

VII

Thereafter, and on February 10, 1943, Petitioner filed with the Commission, a petition for rehearing, reargument and reconsideration, before the full Commission, in which petition there was included as Appendix "A," a print of the challenged report of the Commission, upon which said petition for rehearing, reargument and reconsideration was based. That a true copy of said petition for rehearing, reargument and reconsideration, together with the print of such challenged report of the Commission, is included as Exhibit "E" in the volume of exhibits separately printed and filed herewith.

The petition was granted, except as to rehearing, and reargument was heard. Thereafter, and on June 12, 1944, the report of the full Commission was made and filed, a true copy thereof is attached as Appendix "A" to Exhibit "F" in the volume of exhibits separately printed and filed herewith as a part of this petition. The order of the Commission denying Petitioner's application for relief, entered thereon as of June 12, 1944, is Appendix "B" to Exhibit "F" included in the volume of exhibits separately

printed and filed herewith. Thereafter, Petitioner filed its petition for rehearing upon said report and order, a copy thereof with appendices thereto is included as Exhibit "F" in the volume of exhibits separately printed and filed herewith, which petition was denied on the 26th day of July, 1944 (copy of the order thereon is marked Exhibit "G" in said volume of exhibits separately printed and filed herewith), which denial is arbitrary capricious and wholly contrary to law.

VIII

The petitioner alleges that the Commission's order finding that the petitioner

* * * * * * *

"is a common carrier of refined petroleum products by pipe line"

[fol. 7] and that

* * * * * * *

"it is subject to the provisions of the Interstate Commerce Act"

and should, therefore,

* * * * * * *

"comply with the provisions of valuation orders Nos. 26 and 27 within 90 days from the date of service hereof and as of December 31, 1943,"

are each and all without any substantial evidence to support them, are contrary to law, have the effect to deprive Petitioner of its property without due process of law, and are arbitrary, erroneous, invalid, in excess of the powers conferred upon the Commission by the Interstate Commerce Act, and voidable and void, and should not be enforced or suffered to become operative.

IX

Petitioner alleges that the Commission's order is arbitrary, in excess of its statutory powers, unlawful, and voidable and void and should not be enforced or suffered to become operative, in that the record in the proceedings

before the Commission contains no evidence to support the Commission's findings and conclusions, that:

(1) it makes a charge for transportation;

(2) petitioner is a "pipe line company";

(3) the differential is a charge assessed for transportation of petroleum products;

(4) the carriage by said pipe line is carriage for the public;

(5) Petitioner does not transport said petroleum products for its own use;

(6) there is a so-called public interest in the transportation by Petitioner of its own petroleum products in its [fol. 8] own private pipe line from its own refinery to its own storage facilities; or,

(7) the line is used to transport goods in interstate commerce by a common carrier pipe line.

Such findings and conclusions being without support in the evidence, the Commission unlawfully issued its order requiring Petitioner to subject its pipe line to the valuation orders and other regulatory provisions of the Interstate Commerce Act.

X

That the Commission, through its Bureau of Valuation, attempts to exercise its regulatory authority upon the private products pipe line of Petitioner so as to declare petitioner a common carrier within the provisions of the Hepburn Act of 1906, 34 Stat. 584, the pertinent provisions of which read as follows:

"Regulation in General; Car Service; Alteration of line.

"Sec. 1. (As amended June 29, 1906, April 13, 1908, June 18, 1910, May 29, 1917 August 10, 1917, February 28, 1920, June 19, 1934, and August 9, 1935.) (U. S. Code, Title 49, Sec. 1.)

"(1) That the provisions of this part shall apply to *common carriers* engaged in—"

* * * * * * *

"(*b*) The transportation of oil or other commodity, except water and except natural or artificial gas, by pipe line, or partly by pipe line and partly by railroad or by water;"

* * * * * * *

"(3) The term 'common carrier' as used in this part shall include all pipe-line companies; express companies; sleeping-car companies; and all persons, natural or artificial, engaged in such transportation (11) as aforesaid as *common carriers* for hire. Wherever the [fol. 9] word 'carrier' is used in this part, it shall be held to mean 'common carrier'."

The provision for valuation of properties by the Interstate Commerce Commission is found in Section 19a:

"*Sec. 19a.* (Added March 1, 1913, and amended February 28, 1920, June 7, 1922, June 16, 1933, and August 9, 1935.) (U. S. Code, Title 49, Sec. 192) (*a*) That the Commission shall, as hereinafter provided, investigate, ascertain, and report the value of all the property owned or used by every common carrier subject to the provisions of this part * * *."

The construction and application which the Commission in said report makes of the Interstate Commerce Act, and of the quoted parts thereof, under the facts as established before the Commission, and as alleged in this petition, and as they now and have at all times indisputedly existed, cause said Act to be unconstitutional, for as so construed and applied, the Act would have the effect to compel Petitioner, against its will, to dedicate its property to a public use and thereby deprive petitioner of its property without due process of law.

XI

Petitioner has not at any time:

(*a*) exercised the right or power of eminent domain, and all properties of every character owned by Petitioner or said pipe line, including rights-of-way occupied by the pipe line and land on which appurtenances to the pipe line are built, were all acquired by Petitioner by purchase or by private contract with the owners of such lands;

(*b*) transported for any person, firm or corporation, other than Petitioner, any quantity of petroleum or any other commodity, or engaged in transportation within the meaning of the Interstate Commerce Act;

(*c*) permitted any person, firm or corporation, other than Petitioner, to use said pipe line, or any part thereof, [fol. 10] or anything appurtenant to it, as a means of transporting, containing or storing any petroleum or other commodity,

(*d*) rendered any transportation or storage service for any person except Petitioner;

(*e*) offered the services of said pipe line or any of its facilities to any person, firm or corporation for the transportation, storage or handling of petroleum or any other commodity for hire, or otherwise;

(*f*) held said pipe line out as a facility available to the general public or to any person other than Petitioner, or as a carrier for others;

(*g*) entered into any contract, agreement or understanding with any other person, firm or corporation for the use of said pipe line or its facilities; and, on the contrary, said pipe line has been used only by Petitioner as a plant facility of Petitioner's refinery;

(*h*) established, posted, filed or charged, nor collected nor received from itself or from any other person, firm or corporation, any tariff, rate or other charge of any character or description for the movement of petroleum or any other commodity by means of said pipe line;

(*i*) assumed or been willing to assume, either the duties, obligations or privileges of either a common carrier or a contract carrier;

(*j*) made any contract of sale or purchase of any petroleum or refined product of petroleum or other commodity upon condition that the same would be transported through said pipe line;

(*k*) made any exchange of products which involved the use of said pipe line for the transportation of the products exchanged; or,

(*l*) by contract, act, omission or agreement dedicated, offered or devoted itself, its property or its pipe line to any public use, or suffered anything to be done or omitted to be done that would constitute either Petitioner or said [fol. 11] pipe line a common carrier within the meaning of the Interstate Commerce Act, or Petitioner to become a pipe line company within the meaning of said Act.

Requiring Petitioner to comply with the valuation order of the Commission, will constitute the taking of the property of Petitioner without just compensation therefor while converting into a public use that which is wholly private property, thereby depriving the Petitioner of its property and property rights in derogation of the constitutional guaranties as to due process and the equal protection of the laws.

XII

No person, firm or corporation has ever demanded or requested the services of said pipe line for the storage, handling or transportation of petroleum, petroleum products or any other commodity; and no person, firm or corporation, except Petitioner, is or ever has been, dependent upon said pipe line as a means of transportation or source of supply for his or its requirements of petroleum or petroleum products. No prospective purchaser of refined products in said area is bound by trade conditions to purchase from petitioner. Competition in said area is unhampered. Petitioner does not have or maintain a monopoly of the petroleum business in said area or of a means of transportation. The customer is able to procure the Petitioner's products at the price for which he could have procured products of like specifications from other manufacturers however advantageously such other manufacturers might be situated in such area. Petitioner's products line was constructed and has been used and operated solely for the purpose of enabling Petitioner to overcome market handicaps to Petitioner brought about by "common carrier" transportation disadvantages in the location of Petitioner's refinery.

XIII

Petitioner alleges that said pipe line is necessary to enable it to prosecute its business and maintain its com-

[fol. 12] petition with other marketers of petroleum products in the area traversed by its said pipe line. The entire capacity of said pipe line is and will be constantly required by Petitioner to supply its customers and to maintain its marketing position. If Petitioner should be required to surrender to the public the use of said pipe line, its private business would be injuriously affected, its ability to retain its customers and to maintain its competitive position in the territory now served by said pipe line would thereby be greatly diminished and possibly destroyed. Thereby Petitioner's property by legislative fiat would be dedicated to a public use, a use to which Petitioner has never devoted its property and is not now willing to devote its property.

XIV

Petitioner further alleges that to hold that said pipe line is a common carrier would have a detrimental economic effect upon the public at large. Throughout the United States there have been constructed and are now operated thousands of miles of pipe lines similar to the one referred to in this petition. These lines have been for many years regarded by their owners, public authorities, and the public in general, as mere plant facilities. The recognition of such lines as private has been the primary inducement for the oil companies to construct and operate them. If such pipe lines are now held to be common carriers, future construction of such lines will cease or the construction thereof be greatly reduced. Such result will be detrimental to the interests of the purchasers of petroleum products for the reason that it would increase the cost to the consumer of the products heretofore distributed through such facilities and would tend to remove or reduce a heretofore efficient means for the distribution of petroleum products in a national emergency.

XV

The Commission's order, entered July 12, 1944, requires compliance within a period of ninety days from the date [fol. 13] thereof. Petitioner avers that if within such period of ninety days the valuation order is not stayed by this Court, Petitioner will be subjected to the penal provisions of the Act and compelled to give access to its records

to the Commission's employees and its agents; to devote considerable time and labor to the preparation of the data required by the order; to file and publish tariffs, thus holding itself out to the public as a common carrier; to file reports to the Commission; to readjust substantially its business, including its pipe line operation; all of which will require the expenditure of large sums of money, to Petitioner's irreparable damage. Petitioner also avers that the preparation for the hearings before this Court, will require much time and effort, and that it will not be possible to prepare adequately therefor within the ninety-day period. Furthermore, no individual, partnership or corporation, or organization of any kind, other than Petitioner, participated in the proceedings before the Interstate Commerce Commission, and thus no damage will be occasioned or interest impaired by a stay or suspension of the order until the final decision of the Court and, therefore, compliance with the valuation order should be suspended pending final determination of this proceeding. The damages which will result to Petitioner from the challenged orders of the Commission are irreparable and Petitioner does not have any adequate remedy at law.

Wherefore, your petitioner, being without adequate remedy at law, respectfully prays:

1. That upon the filing of this petition, a judge of this court shall call to his assistance, in the hearing and determination thereof, two other judges of whom at least one shall be a Circuit Judge.

2. That process may issue against the respondent, The United States of America, and that after not less than five (5) days' notice to the Interstate Commerce Commission and to the Attorney General of The United States, as provided by law, a hearing be held at Oklahoma City, Okla- [fol. 14] homa, and an interlocutory injunction be issued, staying and suspending the said order of the Interstate Commerce Commission.

3. That upon final hearing of this cause a permanent injunction issue decreeing that said order of the Commission is null and void and its enforcement, execution and operation forever enjoined, and that the United States of America be restrained from issuing any further orders, instituting or further prosecuting any proceeding to en-

force the aforesaid order or any subsequent orders relating thereto.

4. That such other and further relief as may be proper in the premises be granted the petitioner.

Harry O. Glasser, Enid, Oklahoma, Dan Moody, Austin, Texas, Attorneys for Petitioner.

Duly sworn to by L. A. Snyder. Jurat omitted in printing.

[File endorsement omitted.]

[fol. 15] EXHIBIT "A" TO PETITION

Interstate Commerce Commission
Washington, D. C.

Wire: February 9; 1935

Please send at once your complete regulations governing the building and operation of an interstate gasoline pipe line; also what reports required after line is in operation.

Champlin Refining Company, Scarritt.

Interstate Commerce Commission
Bureau of Statistics
Washington

GAC:ACC February 12, 1935

Champlin Refining Company, Enid, Oklahoma.

DEAR SIRS:

This office has received your inquiry of February 9, concerning regulations covering the building and operation of an interstate gasoline pipe line. This Commission has issued no regulations along this line, such a company, as soon as it participates in interstate commerce, becoming subject to its jurisdiction and being expected to keep its accounts in conformity with classifications which have been prescribed therefor. A copy of the Uniform System

of Accounts for Pipe Lines is obtainable from the Superintendent of Documents, Government Printing Office, Washington, D. C., at the price of ten cents.

After companies commence interstate operations they are expected to render returns in forms which are prescribed by this Commission.

It is requested that you furnish definite information as to the plans of your organization, whether construction [fol. 16] has commenced, if operations are now under way, and whether transactions in interstate commerce have occurred.

Very truly yours, M. O. Lorenz, Director of Statistics, By GAC.

Interstate Commerce Commission
Bureau of Statistics
Washington GAC:ACC

March 26, 1935

Champlin Refining Company, Enid, Oklahoma.

DEAR SIRS:

In letter of February 12, this Bureau requested information concerning the proposed construction of a pipe line by the Champlin Refining Company, whether such construction has been commenced and possibly completed, and if operations are now under way. In the event that the actual movement of oil has commenced, will you kindly name the termini and the connections which are maintained with other pipe line carriers?

Very truly yours, M. O. Lorenz, Director of Statistics, By GAC.

April 10, 1935

Interstate Commerce Commission, Bureau of Statistics, Washington, D. C.

Attention of Mr. M. O. Lorenz

GENTLEMEN:

Your letter of March 26th is received.

In the first place we have no record of ever having received a letter of you under date of February 12th.

For your information the construction of our pipe line [fol. 17] from Oklahoma to Nebraska is well under way, probably by the end of the week the work will be nearly half completed. It will probably be about the first of June before we will be able to put any gasoline through the line.

If there is any further information we can furnish, please call on us.

Very truly yours, ——, HHC:G

Interstate Commerce Commission
Bureau of Statistics
Washington

GAC:ICH
546514

April 16, 1935

Mr. H. H. Champlin, President, Champlin Refining Company, Enid, Oklahoma.

Dear Sir:

It would appear from your letter of April 10 that it is the intention of the Champlin Refining Company to participate in the interstate movement of oil as soon as construction work which is now under way is completed.

I am sending to you, under separate cover, a set of the accounting classifications of this Commission of current effect with respect to carriers by pipe line. The accounts of your organization should be kept in conformity with these publications as soon as interstate operations commence.

It is desired that you inform this office as to the date of the commencement of the interstate transactions.

At the close of the present year, copies of appropriate forms will be furnished in which to submit reports for [fol. 18] that portion of the present calendar year during which interstate commerce may be conducted.

Very truly yours, M. O. Lorenz, Director of Statistics, by GAC.

Enclosures under separate cover.

Interstate Commerce Commission

Bureau of Valuation

Washington JEB:JB

In Reply Address Interstate Commerce Commission
Bureau of Valuation

January 10, 1936.

Subject: Cimarron Valley Pipe Line Company Valuation of Property

Mr. H. H. Champlin, President, Cimarron Valley Pipe Line Company, Enid, Oklahoma.

Dear Sir:

It was noted in the May 30, 1935, issue of "The Oil and Gas Journal" that your company was constructing a gasoline line extending from the plant of the Champlin Refining Company at Enid, Oklahoma, to distribution terminals at Hutchinson, Kansas, and Superior, Nebraska. The article indicated that the line would be completed and operation started on or about June 1, 1935.

This Bureau is now engaged in inventorying, for valuation purposes, all interstate pipe line companies located in the United States. If your company is to be operated as an interstate common carrier, it would be our duty to place the name of your company on our program.

With this in mind, will you please advise whether the pipe line referred to above has been constructed and give us the date operation commenced. Also, we should be pleased to have you advise whether the line is operated [fol. 19] as an interstate or intrastate carrier, sending us a copy of your effective tariff.

An early reply will be appreciated.

Yours very truly, C. H. Spencer, Head Valuation Engineer.

January 15, 1936.

Re: Cimarron Valley Pipe Line Company Valuation of Property

Interstate Commerce Commission, Bureau of Valuation, Washington, D. C.

Attention: Mr. C. H. Spencer, Head Valuation Engineer

DEAR SIR:

Your letter of January 10, 1936, addressed to Mr. H. H. Champlin, has been referred to us for reply. You are correct in stating that in 1935 the Cimarron Valley Pipe Line Company, which is affiliated with the Champlin Refining Company, constructed a gasoline pipe line from Enid, Oklahoma, to terminals in Hutchinson, Kansas, and Superior, Nebraska. Before the line was completed, however, it was conveyed to the Champlin Refining Company, which company has owned and operated the line since its completion.

The Champlin Refining Company is a producing, refining and marketing company, and uses the above described line for the sole purpose of transporting its own products from its Enid refinery to its own tank stations at Hutchinson and Superior. It has never transported or offered to transport the products of any other person, firm or corporation through this line, either as a common carrier or by contract.

No tariff has been issued with reference to this line and no part of the right-of-way was acquired by eminent domain proceedings.

[fol. 20] This is the only pipe line of any nature, for either crude oil or gasoline, which is owned by the Champlin Refining Company.

According to our understanding of the transportation act, the Champlin Refining Company is not subject thereto since it is not a common carrier.

We shall be glad to furnish any additional data which may be required.

Very truly yours, —— ——.

NS-f.

Interstate Commerce Commission
Bureau of Valuation
Washington LH:DFG

In Reply Address Interstate Commerce Commission,
Bureau of Valuation

January 28, 1936.

Subject: Cimarron Valley Pipe Line Company

Mr. Nathan Scarritt, Attorney, Champlin Refining Company, Enid, Oklahoma.

DEAR SIR:

I have your letter of the 15th regarding the Cimarron Valley Pipe Line Company which extends from Enid, Oklahoma, to Superior, Nebraska.

The information you gave us is very enlightening, but we understand that the Gulf Refining Company or the Gulf Pipe Line Company has taken over or is about to take over these properties, either by merger or by operating same as an independent company.

I would like for you to write us in a little more detail regarding your activities, and also furnish us with a small blue print map or sketch showing your pipe lines. In addition, I would like to have some information regarding about fifty miles of pipe line located on the southern end of your properties which we understand run crude oil.

[fol. 21] In other words, any information you can give us will assist us materially in deciding whether the Cimarron Valley Pipe Line Company should be classed as a common carrier.

Yours very truly, C. H. Spencer, Head Valuation Engineer.

February 22, 1936.

Interstate Commerce Commission,
Bureau of Valuation,
Washington, D. C.

Attention: Mr. C. H. Spencer, Head Valuation Engineer

GENTLEMEN:

I regret that my reply to your letter of January 28, 1936, has been delayed for so long, but I have been out of the office since its receipt.

You refer to the line of "Cimarron Valley Pipe Line Company which extends from Enid, Oklahoma, to Superior, Nebraska." This is a mistaken impression, as the gasoline line from Enid to Superior is owned and operated by the Champlin Refining Company.

The Cimarron Valley Pipe Line Company is an affiliated pipe line company, owning and operating crude oil pipe lines, but it does not own or operate the gasoline line in question.

As you state, there was a rumor afloat several weeks ago, which found its way into the press, to the effect that our company would be merged with the Gulf Oil Corporation. This rumor was promptly denied by officials of both the Gulf and of our company, and is absolutely false.

Your request for more detail with reference to our activities is rather difficult to comply with, as the question is so general that we would hardly know where to begin. May I suggest that you ask whatever specific questions you desire, and I assure you that we will furnish you all of the data you may require.

[fol. 22] Our Pipe Line Department is now preparing the drawing which you have requested, showing the location of the gasoline line, and this will be forwarded you in a few days.

You state that you understand that we run crude oil in the southern part of our gasoline line. This is not correct, as no part of the gasoline line is used for crude oil transportation.

You also ask for any data which will "assist in deciding whether the Cimarron Valley Pipe Line Company should be classed as a common carrier." As we stated before, the Cimarron Valley Pipe Line Company owns only crude oil lines, none of which are interstate, all being located in Oklahoma.

The Champlin Refining Company owns and operates the gasoline line from Enid to Superior, which is entirely separate, both in ownership and use, from the crude lines of the Cimarron Valley Pipe Line Company.

very truly yours, —— ——.

NS-f.

cc: Mr. George Leverton, Office.
Mr. E. G. Wilmoth, Office.

Interstate Commerce Commission

Bureau of Valuation

Washington LH:ECJ

In Reply Address Interstate Commerce Commission, Bureau of Valuation

February 27, 1936.

Subject: Champlin Refining Company, Cimarron Valley Pipe Line Company

Mr. Nathan Scarritt, Legal Department, Champlin Refining Company, Enid, Oklahoma.

DEAR SIR:

This will acknowledge receipt of your letter of the [fol. 23] 22nd instant, in reply to our letter of January 28, regarding the two above companies' pipe lines. It is admitted that our letter was perhaps somewhat vague. What our Commission desires to know is, whether either of the above pipe line companies (possibly both) is doing interstate commerce business. It is noted that you request that we ask questions rather than have you make a broad statement, and with this in view, we are asking the following:

1. We know that the Cimarron Valley Pipe Line Company runs crude oil and is located in its entirety within the State of Oklahoma. The question is, from where does it run, pick up its oil, and at what point is the oil delivered?

2. Does the Cimarron Valley Pipe Line Company, which runs crude oil, deliver same to another pipe line company, or does it deliver it to a refining company? If to a pipe line company, please give the name of same and the location of the point of delivery.

3. If the crude oil is delivered to a refining company, designate the location and the name of the refining company and what affiliations it may have with either of the above named companies.

4. The Champlin Refining Company, we know, owns a pipe line used in transporting gasoline from Enid, Oklahoma, to Superior, Nebraska. The question is, from whom

does this company receive the gasoline so transported (receipt being at Enid) and to what company or companies does this refining company make delivery of the gasoline at Superior?

This office desires to cause no undue burden or expense to either of the two above companies. We are simply trying to find out facts as to whether they are doing interstate commerce business, either independently or through connecting pipe lines.

We have heard from the Gulf Oil Corporation that [fol. 24] the rumor of a merger or affiliation of your company with theirs is untrue.

We note that you are preparing a map (blueprint of which will be furnished us) showing the location of the gasoline line.

We naturally knew that you did not run crude oil in the southern part of your gasoline pipe lines and that the two companies are separate and distinct.

As stated above, we are trying to find out the facts with as little expense as possible to both your company and ourselves, and we should appreciate answers to the above questions and any other explanations you care to offer.

Yours very truly, C. H. Spencer, Head Valuation Engineer.

March 4, 1936.

Interstate Commerce Commission, Bureau of Valuation, Washington, D. C.

Attention: Mr. C. H. Spencer, Head Valuation Engineer

Dear Sir:

Replying to your letter of February 27, 1936, we herewith submit answers to your questions as follows:

1. The lines of the Cimarron Valley Pipe Line Company run from Enid, Oklahoma, to termini in various oil fields of this state, to-wit:

Oklahoma City field (Oklahoma County, Oklahoma),
Seminole field (Seminole County, Oklahoma),
Wewoka field (Seminole County, Oklahoma),
Pharoah field (Okfuskee County, Oklahoma), and
Tonkawa field (Kay County, Oklahoma).

The oil is picked up from leases or tanks in the oil fields above named. The greatest percentage of oil belongs [fol. 25] to Champlin Refining Company and is transported to the refinery of said company at Enid, Oklahoma. In addition to this oil, the Cimarron Valley Pipe Line Company every year transports a small quantity of oil for other local refineries, located in Oklahoma. For example, in 1935, the total oil transported by the Cimarron Valley Pipe Line Company, together with consignees, was as follows:

Consignee	Location of Consignee	Number of Barrels Transported
Champlin Refining Co.,	Enid, Oklahoma	3,454,818
Cushing Refining and Gasoline Company	Blackwell, Oklahoma, and Cushing Oklahoma	228,189
Eason Oil Company	Enid, Oklahoma	58,334
Omar Refining Co.	Garber, Oklahoma	842,779

All of the above named consignees are located on the lines of the Cimarron Valley Pipe Line Company and the oil is delivered directly to their refineries, with the exception of the Cushing Refining and Gasoline Company. This company has two refineries, one located at Blackwell, Oklahoma, the other at Cushing, Oklahoma. Deliveries are made to their Cushing refinery from our line at Section Four (4), Township Seventeen (17) North, Range Three (3) East, Payne County, Oklahoma, and to their Blackwell refinery at Section Twenty-three (23), Township Twenty-four (24) North, Range One (1) West, Noble County, Oklahoma.

All oil transported for these various companies is used by them for refining in their local plants.

2. All oil is delivered to refining companies as above set forth.

3. The names of the consignees are given under paragraph 1. The Cimarron Valley Pipe Line Company is a [fol. 26] subsidiary of the Champlin Refining Company, but has no affiliation with any of the other consignees.

4. The Champlin Refining Company does not receive the gasoline from any other company. Nor does it deliver

the gasoline to any other company. It merely transports its own gasoline as it comes from its refinery at Enid, to its own tanks in Hutchinson and Superior. Sales are made to the trade out of our terminals at these locations.

Very truly yours, —— ——.

NS-f.

cc: Mr. George Leverton, Office; Mr. E. G. Wilmoth, Office.

Interstate Commerce Commission, Bureau of Valuation, Washington

LH:DFG.

In Reply Address Interstate Commerce Commission, Bureau of Valuation

March 9, 1936.

Subject: Champlin Refining Company, Cimarron Valley Pipe Line Company

Mr. Nathan Scarritt, Attorney, Legal Department, Champlin Refining Company, Enid, Oklahoma.

Dear Sir:

We have your letter, dated March 4, 1936, giving us the information asked for in our letter, dated February 27, regarding the Champlin Refining Company and the Cimarron Valley Pipe Line Company.

We thank you for giving us this necessary data.

Yours very truly, C. H. Spencer, Head Valuation Engineer.

[fol. 27] Interstate Commerce Commission
Bureau of Statistics
Washington April 17, 1936

Mr. H. H. Champlin, President, Champlin Refining Co., Enid, Oklahoma.

Dear Sir:

It would appear that the requirement of this Commission as to the filing of annual reports has been overlooked

by your office, in view of the fact that the report for 1935 has not yet been received, although it should have reached this Bureau by March 31.

It is desired that you take immediate steps to provide for the filing of the returns without further undue delay and that you inform this office within the next few days as to the probable date by which the mailing will be made.

Very truly yours, M. O. Lorenz, Director of Statistics, By E. F. B.

April 21, 1936

Re: Cimarron Valley Pipe Line Company valuation of property.

Interstate Commerce Commission, Bureau of Statistics, Washington, D. C.

Attention: Mr. M. O. Lorenz, Director of Statistics

GENTLEMEN:

Your letter of April 17, 1936, addressed to Mr. H. H. Champlin, has been referred to us for reply.

According to our understanding the report which you mention is required only of companies which are engaged in such activities as would make them subject to the Federal transportation act. This company is not, in our opinion, engaged in any such activities, and the report was not prepared for that reason.

[fol. 28] On January 10, 1936, Mr. C. H. Spencer, Head Valuation Engineer of your Commission, wrote us, inquiring as to the gasoline pipe line which we recently constructed from Enid, Oklahoma, to Hutchinson, Kansas, and Superior, Nebraska. We wrote Mr. Spencer on January 15, 1936, explaining that this line was being used entirely as a plant facility, A copy of letter is enclosed herewith.

In response to successive inquiries for additional data, we wrote Mr. Spencer a second letter on February 22, 1936, and again on March 4, 1936.

We have not received any additional demand from Mr. Spencer and assume that his department has accepted our statement that the activities of our company do not come under the terms of the transportation act.

If you care to investigate this question further, however, we shall gladly supply you with such additional data as you may require.

Very truly yours, —— ——, NS:b, cc: Leverton, Wilmoth.

Interstate Commerce Commission
Bureau of Statistics
Washington

EFB:RZR
S 559530

April 27, 1936

Mr. Nathan Scarritt, Attorney, Champlin Refining Company, Enid, Oklahoma.

DEAR SIR:

Receipt is acknowledged of your letter of April 21, 1936, concerning the operations of the Champlin Refining Company.

It is understood from the information furnished that respondent uses this pipe line as a plant facility only; that [fol. 29] it has never transported or offered to transport the products of any other person, firm, or corporation through this line, either as a common carrier or by contract; and that it files no tariffs with this Commission.

In view of these conditions, would advise that an annual report need not be filed with this Commission for the year 1935, and the report forms P which were sent to you should be returned to this Bureau. For your convenience in returning these forms, I am enclosing an addressed label which may be used and requires no postage.

Very truly yours, M. O. Lorenz, Director of Statistics, By EFB. Enclosure.

April 30, 1936

Interstate Commerce Commission, Bureau of Statistics, Washington, D. C.

Attention: Mr. M. O. Lorenz, Director of Statistics.

GENTLEMEN:

We have your letter of April 27, 1936, and are returning herewith the report forms P in accordance with your request.

Very truly yours, ——. NS:b.

Interstate Commerce Commission
Bureau of Valuation
Washington

In Reply Address Interstate Commerce Commission,
Bureau of Valuation

September 19, 1939

Subject: Construction of 280 miles of gasoline line from Superior, Nebraska, to Sioux City, Iowa.

[fol. 30] Cimarron Valley Pipe Line Company, Enid, Oklahoma.

GENTLEMEN:

In connection with our work of bringing the valuation of pipe lines to date, we are very much interested in current data on construction, and should appreciate it if you could furnish us with a copy of the contract pertaining to the pipe line construction on the above mentioned project.

Very truly yours, Louis Hood, Head Valuation Engineer. JEH:ECJ

September 23, 1939

Re: Construction of 280 miles of gasoline line from Superior, Nebraska, to Sioux City, Iowa.

Interstate Commerce Commission, Bureau of Valuation, Washington, D. C.

Attention: Mr. Louis Hood, Head Valuation Engineer

GENTLEMEN:

Pursuant to the request contained in your letter of September 19, 1939, we are sending herewith a copy of our contract pertaining to the construction of the above mentioned pipe line.

This line will be constructed, owned and operated by the Champlin Refining Company and will be used exclusively for the transportation of our own products.

We assume, therefore, that it will be conceded that this line does not come under the terms of the Transportation Act, particularly since your letter indicates that a copy

of our contract was requested merely to be helpful to you in the valuation of other lines.

With this understanding we are glad to accommodate you by forwarding the contract.

Very truly yours, —— NS:f. Enc.

[fol. 31] Interstate Commerce Commission

Bureau of Valuation

Washington

In Reply Address Interstate Commerce Commission
Bureau of Valuation

September 26, 1939.

Subject: Construction of 280 miles of gasoline line from Superior, Nebraska, to Sioux City, Iowa

Mr. Nathan Scarritt, Champlin Refining Company, Enid, Oklahoma.

Dear Sir:

This will acknowledge receipt of and thank you for your letter of September 23, 1939, transmitting copy of the contract pertaining to the construction of the above mentioned pipe line.

Very truly yours, Louis Hood, Head Valuation Engineer.

JEH:ECJ.

Interstate Commerce Commission

Bureau of Valuation

Washington

Office of the Director. November 3, 1939.

Subject: Champlin Refining Company (informal conference on common carrier status)

Mr. Nathan Scarritt, Attorney, Champlin Refining Company, Enid, Oklahoma.

Dear Sir:

In February, 1936, our Engineering Section of this Bureau had some correspondence with your company relative

to whether its operation was that of interstate of intrastate. In your letter of March 4th, last paragraph, you take the position that the pipe line in question is a plant facility even though it extends from Enid, Oklahoma, to Superior, Nebr.

Recently we understand from reading the "Oil & Gas [fol. 32] Journal" that you contemplated extending this gasoline line to Sioux City, Iowa, and perhaps at this time the line has been completed.

Since there may be many phases of the operation of your pipe line with which we are not acquainted, we are asking if it is possible for your company to send representatives here to Washington for an informal, across-the-table conference. These conferences always prove more satisfactory than trying to obtain information by correspondence. Believing that your company will avail itself of our invitation to come to Washington, we are setting December 4th, as the date, in my office, Room 7144, Interstate Commerce Commission Building, located at 12th & Constitution Avenue, at 9:30 A. M.

You have already forwarded us a photostat of your line extending from the Enid pumping station to Superior, Nebr., and if you have an alignment map showing your line from Superior to Sioux City, we would appreciate your bringing it along with you. Some questions may arise concerning the Cimarron Valley Pipe Line which gathers and delivers crude oil to the refinery at Enid, so if you avail yourselves of our invitation to come to Washington, please come prepared to discuss both companies. In the event the date set is not convenient, kindly advise, naming a date which will be satisfactory.

Yours truly, E. J. Lewis, Director.

November 8, 1939.

Mr. E. J. Lewis, Director, Bureau of Valuations, Interstate Commerce Commission, Washington, D. C.

Dear Sir:

This will acknowledge receipt of your letter of November 3, 1939, and we assure you that we shall cooperate with you in every way in assisting you to obtain any data which you [fol. 33] may require as to our gasoline pipe line. As you state, this line was completed in 1936 from Enid, Oklahoma,

to Superior, Nebraska, and is now being extended to Rock Rapids, Iowa. We do not anticipate that the extension will be completed until the first of the year, and perhaps later, depending upon weather conditions.

As to whether our line comes under the jurisdiction of your Commission, we assume that this proposition resolves itself into the simple question of fact, whether our line is or is not a common carrier.

As we read the Transportation Act, it covers only pipe lines which are common carriers. If we come within this classification we are plainly under the jurisdiction of the Commission. If we are not a common carrier, I think you will agree that we are, just as clearly, not within the terms of the act.

This question should not be difficult of decision in our case. The fact is that our company has never, since the inception of this line, transported any products through the line excepting our own. We have never transported any products through the line for any other person, firm or corporation, nor have we offered to do so. This will continue to be our policy after the line is extended.

It seems that the law is so well fixed that a company which transports only its own products is not a common carrier and cannot, under the Constitution, be made one, that the only question in our case will be a matter of proof, *i. e.*, whether we can substantiate our assertion that we have never transported or offered to transport for others.

If you agree with us that the common carrier question will be decisive, we are wondering whether you would not wish to send a representative to our office to check the records of our shipments through this line from its beginning to the present time, before we appear in Washington for a conference.

It has occurred to us that the most we could do at a con- [fol. 34] ference would be to reiterate this assertion, and you would doubtless still desire that proof of the statement be made from our records.

As to the Cimarron Valley Pipe Line Company, the pipe lines of that company are entirely within the State of Oklahoma. It does not transport any oil, directly or indirectly, from or within any other state. This is another matter which you might desire your field representative to check.

We make the foregoing suggestion merely in the interest of saving time and expense for both of us. As you know,

any trip to Washington from this distance means that one or two needed men must be out of their office for a week or ten days and this, together with the cost of the trip, adds considerably to our expense of doing business. Therefore, while we will be very happy to respond to your invitation, we merely wish to ask your co-operation in lightening the burden on our time and expense as much as possible. In this case, it frankly appears to us that the only point which could be in issue is the truth of our statements above given, that the truth of these statements could be proved from our records here, and that a duplication of conferences might be avoided if your representative might satisfy himself as to this proof before a conference is held.

We will appreciate your advising us your view and assure you that we shall be glad to comply with any suggestion you may make.

Very truly yours, —— ——.

NS:f.

Interstate Commerce Commission

Bureau of Valuation

Washington

Office of the Director. November 13, 1939.

Subject: Champlin Refining Company (informal conference on common carrier status)

[fol. 35] Mr. Nathan Scarritt, Attorney, Champlin Refining Company, Enid, Oklahoma.

Dear Sir: Receipt is acknowledged of your favor of the 8th regarding our invitation to the Champlin Refining Company's representatives to be present at an informal across-the-table conference, which was set for 9:30 A. M. Monday morning, December 4th; regarding the question as to whether the pipe lines owned by the Champlin Refining Company were subject to the jurisdiction of this Commission.

We note that you offer certain objections to sending one or two of your most needed men to attend a conference in Washington, evidently with the thought in mind that this

conference would take your men away from your holdings from a week to ten days, together with the cost of the trip. This is to advise that the informal conference would not take over an hour and a half to two hours time. This has been our experience in dealing with other small pipe line properties, with the further thought, as we expressed to you in our letter of the 3rd, we have found by personal contact, that a more satisfactory result was obtained than by undertaking to secure data by correspondence, and with the still further thought that there may be many features of the operations of your pipe line with which we are not acquainted.

I wish also to say to your people that it has never been the intention of this Commission, or this Bureau, to impose any undue burden, not only on large pipe line companies, but especially the smaller ones. We realize at the present time that money is very scarce not only possibly with your company, but with our Bureau; and we have always made it a point to go as easy as possible, and help the pipe lines, whether intrastate or interstate, as much as possible, and you can rest assured that your representatives will receive the same courtesies.

[fol. 36] This office appreciates very much your offer to have an accountant check your books not only regarding the Champlain Refining Company's gasoline movements, but also the books of the Cimraron Valley Pipe Line Company's oil movements. However, at our conference we will accept your word as to just what the two companies are engaged in, and after the conference, if we are still in doubt we may avail ourselves of your kind offer.

I am informed that the United States Supreme Court yesterday, November 13th, handed down its decision in the Valvoline Oil Case, which was to the effect that the pipe lines owned by the Valvoline Oil Company are subject to the jurisdiction of the Interstate Commerce Commission.

We hope that your representatives will avail themselves of our offer to be present on December 4th.

Yours truly, E. J. Lewis, Director.

The Supreme Court has just handed down its decision in the Valvoline case. I have had it mimeographed and enclose a copy. EJL.

Postal Telegraph

Enid Oklahoma
December 1 1939

E. J. Lewis Director, Bureau of Valuation, Interstate Commerce Commission, Washington D C.

Representative our company will meet you December fourth pursuant your invitation.

Champlin Refining Company. NSS:f. CHG: Ch. Ref Co.

[fol. 37] December 7, 1939

Subject: Champlin Refining Company, Cimarron Valley Pipe Line Company

Memorandum to Mr. Hood

In response to Director Lewis's Letter of November 3, 1939, representatives of the above carriers met with representatives of the bureau, in the Director's office on December 4, 1939, at 9:30 A. M.

The carriers were represented by Mr. J. N. Champlin and Mr. G. E. Leverton.

The bureau was represented by Director Lewis and Messrs. Farrell, Hood and Shields.

At the outset of the meeting, Director Lewis pointed out that this was an informal discussion called by the bureau in order that more complete information regarding the physical and operating characteristics of the properties under consideration might be available for study, and stated that to attempt to obtain by correspondence all of the needed information would result in long delays and unnecessary expense, in addition to the possibility of misunderstanding.

In response to a series of questions by Mr. Hood and others present, the following information was developed:

Cimarron Valley Pipe Line Company.

This is a crude oil gathering line, wholly within the State of Oklahoma, and its function is to transport the crude oil to the refinery of the Champlin interests at Enid, Oklahoma.

The system consists of some 391 miles of line, there being some 113 miles of 8-in. and 113 miles of 6-in. pipe, the balance being of smaller diameter.

The oil is generally received into the line at the producer's stock tanks and the title to the oil rests in the Champlin Refining Company, being either produced by it from its own wells or purchased from other producers. The [fol. 38] Cimarron Valley Pipe Line Company owns no producing property.

Some 4,000,000 barrels of oil are transported per annum to the Champlin refinery. The Cimarron Valley pipe line is connected to from 125 to 150 leases and there are in all some 600 to 700 wells from which oil is produced that are served by the pipe line.

In addition to the oil which the Champlin Refining Company buys and which is transported through the line, there is another source of oil through the trading agreements with Mid-Continent Company. In the Osage field the Champlin has producing properties but no connection with the Cimarron Valley pipe line. Here the Champlin production is turned over to the Cosden pipe line of the Mid-Continental Company and is transported by that line to the Mid-Continent's Tulsa refinery where it is processed. In turn, the Mid-Continent turns over a like amount of oil from its producing properties in the Seminole field to the Cimarron Valley Pipe Line Company which transports it to the Enid refinery for the account of the Champlin refinery.

At the present time, the carrier has no physical connection with any other pipe line company. There have been a few times, several years ago, when deliveries were made to the Texas-Empire Pipe Line Company but at the present time there is no business of that kind.

In recent years, the Cimarron Valley Pipe Line Company has made no deliveries to any other pipe lines or refineries. At one time it did deliver some oil from the Oklahoma City field to the Cushing Refining and Gasoline Company at Cushing, Oklahoma, and to the Garber Refining Company at Garber, Oklahoma.

During the conference, it developed that the Enid refinery operates entirely on Oklahoma crude, all of which is transported by the Cimarron Valley Pipe Line Company.

The Cimarron Valley Pipe Line Company is a New Mexico corporation, licensed to do business in Oklahoma, [fol. 39] and is under the jurisdiction of the Corporation Commission of Oklahoma.

In response to questioning as to whether the Cimarron Valley Pipe Line Company had ever exercised the right of eminent domain, both Mr. Champlin and Mr. Leverton replied that, as far as they knew, it never had done so.

The foregoing completed the discussion of the Cimarron Valley Pipe Line Company. The files of the Engineering Section contain some information in addition to that contained herein, which has from time to time been furnished by the carrier.

Champlin Refining Company

The pipe line properties of the Champlin Refining Company consist of a 256-mile 6-in. line, running from the Enid refinery to Superior, Nebraska, constructed in the spring of 1935. An extension (some 280 miles of 6-in. line) is now under construction from Superior, Nebraska, to Rock Rapids, Iowa. The line will be completed in about two weeks and the completion of the terminal facilities is scheduled in about two months.

Along the line are terminals at Hutchinson, Kansas, Superior, Nebraska, and Rock Rapids, Iowa, with storage facilities of 140,000, 190,000 and 330,000 barrels, respectively. Each of the terminals has tank car and truck loading facilities.

The line capacity was not discussed. However, Mr. Champlin said he hoped in the first year of operation to deliver out of the Rock Rapids terminal some 1,500 to 2,000 barrels a day.

The line transports both gasoline (Presto being the trade name of the leaded gasoline) and kerosene, the latter comprising 8 to 10 per cent of the movement. As above noted, the products move to storage tanks and the various terminals and are distributed therefrom by private trucks or tank cars to points within and without the state. Mr. Champlin said the company owns no gasoline trucks.

[fol. 40] The pumping stations are located at Enid, Oklahoma, Bluff City and Hutchinson, Kansas, and Superior, Nebraska, and a station on the new line between Superior, Nebraska, and Rock Rapids, Iowa. They are powered by Goulds centrifugal pumps, motor driven.

The representatives for the carrier stated that the destination of gasoline was not known when the product left Enid; they attempt to maintain an adequate supply at terminal points to meet the demands of the trade; they may have price contracts with particular companies to supply their requirements on an annual basis, prices to be based on certain trade journals, but do not have contracts for a definitely specified quantity; their business is with the small jobber and they have no contract or affiliations with the larger companies to supply their demands; even when they have contracts to supply yearly requirements with small jobbers, there is no definite point of delivery for the product.

Mr. Farrell pointed out that the quantity of business done was of no particular interest to him from the legal side of the matter, and in a series of questions brought out that the refinery operated entirely on crude produced in Oklahoma and delivered to it by the Cimarron Valley pipe line; that while some of the oil purchased by it was purchased from companies owning wells in other states, the oil delivered was all Oklahoma crude; that the Champlin Refining Company did not do business with any other pipe line company than the Cimarron Valley Pipe Line Company and the Cosden Pipe Line Company; and further that the Champlin Refining Company, in the construction of its pipe lines, had never exercised the right of eminent domain or resorted to condemnation proceedings.

During the conference, reference was made by Mr. Leverton to an informal ruling in the case of the Superior, Nebraska, terminal that the oil came to rest at that point and was subject to a state tax assessed against the Champlin Refining Company.

[fol. 41] It was agreed that a copy of this statement would be furnished Mr. Champlin, with the request that he comment on the same or furnish any additional facts he deemed pertinent.

R. W. Shields.

RWS:ECJ.

Interstate Commerce Commission

Bureau of Valuation

Washington

In Reply Address Interstate Commerce Commission Bureau of Valuation

December 9, 1939.

Subject: Cimarron Valley Pipe Line Company, Champlin Refining Company

Mr. J. N. Champlin, Vice President, Champlin Refining Company, Enid, Oklahoma.

DEAR SIR:

In accordance with our statement to you on December 4, 1939, at which time you attended a conference in Director Lewis' office, when the physical and operating characteristic of the above companies were discussed, there is attached hereto a brief record of the discussion.

Please feel free to comment on or amplify this statement.

Your cooperation in attending the conference and supplying the information is much appreciated.

Yours very truly, Louis Hood, Head Valuation Engineer.

RWS:ECJ
Attachment

[fol. 42] December 19, 1939.

Re: Cimarron Valley Pipe Line Company, Champlin Refining Company

Interstate Commerce Commission, Bureau of Valuation, Washington, D. C.

Attention: Mr. Louis Hood, Head Valuation Engineer

GENTLEMEN:

This will acknowledge receipt of your letter of December 9, 1939, together with a copy of the record of our discussion of December 4th with reference to the pipe lines of the above named companies.

We find no fault with any of the statements contained in this record, but believe that a few items have been inadvertently omitted.

For example, on page 3, we respectfully suggest the following additional paragraphs:

> "It was also stated that this line had been used from its inception entirely for the transportation of the petroleum products manufactured by Champlin, from its Enid refinery to its own respective terminals. The line has never been used or offered for the use of transporting the products of any other company, having been built solely for the transportation of Champlin products and having neither the capacity nor other facilities necessary to transport for others.
>
> "It was also stated that the company had never exercised the power of eminent domain in acquiring right-of-way for the line. Mr. Hood observed in this connection that he understood that the company had been forced to change the route of the line several times because landowners had refused to grant right-of-way."

We also suggest that the following be added to the second paragraph commencing on page 4:

> "Mr. Hood observed that the Motor Carrier Bureau [fol. 43] of the Interstate Commerce Commission had made a similar ruling in a case involving the Champlin terminal at Superior, Nebraska. The Commission held in this case that the interstate movement stopped at the terminal, and that subsequent motor carriage to Nebraska destinations was not a part of the interstate transportation."

The additional statements above quoted are true and correct, and according to my recollection, formed a part of the discussion.

I, therefore, believe that they should be incorporated in the record, and would be pleased if you would advise me whether you agree.

Very truly yours, —— ——.

JNC:f.

Interstate Commerce Commission

Bureau of Valuation

Washington

In Reply Address Interstate Commerce Commission Bureau of Valuation

December 22, 1939.

Subject: Cimarron Valley Pipe Line Company, Champlin Refining Company

Mr. J. N. Champlin, Vice President, Champlin Refining Company, Enid, Oklahoma.

Dear Sir:

This will acknowledge receipt of your letter of December 19, 1939, in which you suggest that certain additional matter be added to the minutes of our conference held on December 4.

We have no objection to your suggestion and will include with our minutes a copy of your letter and this acknowledgment.

[fol. 44] We trust this procedure will be satisfactory to you.

Yours very truly, Louis Hood, Head Valuation Engineer.

RWS:ECJ.

Copy to: Director E. I. Lewis, Mr. P. J. Farrell, Mr. R. W. Shields.

Copy of carrier's letter to each.

Interstate Commerce Commission

Bureau of Valuation

Washington

In Reply Address Interstate Commerce Commission Bureau of Valuation

May 2, 1940.

Subject: Champlin Refining Company gasoline line from Superior, Nebraska, to Rock Rapids, Iowa

Mr. J. N. Champlin, Vice President, Champlin Refining Company, Enid, Oklahoma.

DEAR SIR:

Under date of September 23, 1939, your attorney, Mr. Nathan Scarritt, furnished us, for use in our cost data work, a copy of the contract covering the construction of your 280-mile extension to Rock Rapids, Iowa.

It is now our wish to obtain, for the same use a copy of the purchase order covering the 6-inch pipe used in the construction of this line.

If consistent with your policy we should very much appreciate receiving these data.

Very truly yours, Louis Hood, Head Valuation Engineer.

RWS:ECJ.

[fol. 45] May 15, 1940.

Interstate Commerce Commission, Bureau of Valuation, Washington, D. C.

Attention: Mr. Louis Hood, Head Valuation Engineer

GENTLEMEN:

Pursuant to your letter of May 2, 1940, to Mr. J. N. Champlin, Vice-President of Champlin Refining Company, we are enclosing herewith photostatic copy of purchase order covering the 6-inch pipe used in the construction of our 280-mile extension of pipe line to Rock Rapids, Iowa.

Very truly yours, ——— ———.

NS:f.

Enc.

Interstate Commerce Commission

Bureau of Valuation

Washington

May 15, 1941.

Office of the Director

Subject: Champlin Refining Company, Valuation of Property

Mr. H. H. Champlin, President, Champlin Refining Company, Enid, Oklahoma.

Dear Sir:

In accordance with the enclosed order of the Interstate Commerce Commission, dated April 12, 1935, you are requested to *prepare in duplicate* and *file* with this Commission, not later than September 1, 1941, *the original copy* of a complete inventory of the pipe line property of the Champlin Refining Company, except land, showing the quantities, units, classes, kinds, and condition thereof.

The inventory shall be made as of the date of valuation already set for the property, December 31, 1940, and shall conform with the enclosed instructions and sample notes.

[fol. 46] Kindly acknowledge receipt of this letter and enclosures.

Yours very truly, Ernest J. Lewis, Director.

Enclos-es.

Copy to Mr. Louis Hood, Mr. R. A. Lacey, Mr. A. B. Manly.

Interstate Commerce Commission
Bureau of Valuation
Washington

Office of the Director

May 15, 1941.

Subject: Champlin Refining Company Valuation of Property.

Mr. H. H. Champlin, President, Champlin Refining Company, Enid, Oklahoma.

Dear Sir:

You are hereby notified that the Interstate Commerce Commission has set December 31, 1940, as the date of valua-

tion of the pipe line property of the Champlin Refining Company.

There is enclosed a copy of the Commission's Valuation Order No. 26, Revised Issue, effective December 31, 1934, prescribing instructions to govern the preparation and filing of maps, charts, and schedules. Although the order requires submitting this information within sixty days from date of valuation, in your case we will consider September 1, 1941, as the date for filing. On page 15, Section E, the years 1935-1940 should be substituted for the years 1929-1943. You will be notified of any additional requirements of your company that the Commission considers essential in arriving at a valuation of the property.

Mr. Louis Hood, Head Valuation Engineer, will have charge of engineering matters; Mr. R. A. Lacy, Head Auditor Property Changes, will have charge of accounting matters; and Mr. A. B. Manly, Head Land Appraiser, will [fol. 47] have charge of land matters. These officials will communicate further with you as to all details.

Yours very truly, Ernest J. Lewis, Director.

Enclosure.

Copy to Mr. Louis Hood, Mr. R. A. Lacy, Mr. A. B. Manly.

Interstate Commerce Commission
Bureau of Valuation
Washington

In Reply Address Interstate Commerce Commission Bureau of Valuation.

May 18, 1940.

Subject: Champlin Refining Company.

Mr. Nathan Scarritt, Legal Department, Champlin Refining Company, Enid, Oklahoma.

Dear Sir:

This will acknowledge receipt of your letter of May 15, 1940, with which you enclose photostatic copy of purchase order covering the 6-inch pipe used in the construction of your 280-mile extension to Rock Rapids, Iowa.

We thank you for this information.

Yours very truly, Louis Hood, Head Valuation Engineer.

RWS:ECJ

[fol. 48] Interstate Commerce Commission
Bureau of Valuation
Washington

In Reply Address Interstate Commerce Commission Bureau of Valuation.

3-PL
June 7, 1941.

Mr. H. H. Champlin, President, Champlin Refining Company, Enid, Okla.

Dear Sir:

Referring to the letter sent you by the Director of the Bureau of Valuation under date of May 15, 1941, concerning the return you are to make to Valuation Order No. 26, in connection with the valuation of your property as of December 31, 1940. Such order, when fully complied with, will make available, among other things, complete details of construction costs covered by the following primary accounts for common-carrier property:

As provided for in Schedule C

Account Nos.	
101, 151, 171	Land

As provided for in Schedule D

Account Nos.	
107, 157	Boilers
158, 158	Pumping equipment
109, 159, 179	Machine tool and machinery
110, 160	Other station equipment
112, 162	Delivery facilities
115, 165, 185	Vehicles and other work equipment
116, 166, 186	Other property

I understand that your company has available details of all construction costs and it is our purpose to include in our accounting report for your company a complete statement of original cost to date of valuation by primary accounts. I would therefore request that you prepare additional statements covering charges to each of the other primary accounts as listed hereunder:

[fol. 49]

Account Nos.	*Title*
102, 152	Rights-of-way
103, 153	Line pipe
104, 154	Line-pipe fittings
105, 155	Pipe line construction
106, 156, 176	Buildings
111, 161	Oil tanks
113, 163, 183	Communication systems
114, 164, 184	Office furniture and equipment

With respect to the primary accounts enumerated immediately above, no special form of reporting has been provided. We would suggest that you give us such detail as can be readily abstracted from your records, somewhat in the manner outlined in memorandum attached. In general, all cost should be broken down according to the several valuation sections established for the property of your company and concerning which you have been advised by Mr. Louis Hood, Head Valuation Engineer. It is requested that preparation of the special statements be started immediately after the returns to Valuation Order No. 26, Revised Issue, have been completed, in order that these and the returns may be checked at one time when our accountants arrive at your office to make an examination of the records and accounts.

Please acknowledge receipt.

Yours truly, Robert A. Lacy, Head Auditor Property Changes.

Att.

Account Nos. 102, 152; Title, Rights-of-way; Requirements: Show amounts paid for rights-of-way and expenses in connection with obtaining such rights-of-way collectively; if there have been charged to these accounts other amounts such as costs for gates and fences, etc., these should be separately shown.

Account Nos. 103, 153; Title, Line Pipe; Requirements: [fol. 50] Show distribution of costs, by sizes and aggregate lengths (or weights) depending on how such costs are carried in construction records.

Account Nos. 104, 154; Title, Line-pipe fittings; Requirements: It is recognized that these accounts may be made up of numerous small items which may be listed according to such distribution as can be obtained from construction records without an undue expenditure of time and effort.

Account Nos. 105, 155; Title, Pipe-line construction; Requirements: Requirements under "Line-pipe fittings" will generally apply, except that if any such construction was performed under contract the costs therefor should be segregated and copies of construction contracts be supplied in support of same; if there has been charged to these accounts amounts for interest during construction, engineering, etc., details should be furnished.

Account Nos. 106, 156, 176; Title, Buildings; Requirements: Show separately according to location and by company number, the cost of each building with foundation, fixtures and appurtenances; costs for grading grounds, constructing si lewalks, roads and other improvements charged to these accounts as more specifically set forth in Note B of Buildings accounts in the Uniform System of Accounts for Pipe Lines, should be segregated to the extent shown by construction records.

Account Nos. 111, 161; Title, Oil tanks; Requirements: Show the location, company number, capacity in barrels and kind (steel or earthen) of each tank with individual cost thereof, including appurtenances.

Account Nos. 113, 163, 183; Title, Communication systems; Requirements: Costs for wire, poles, outside equipment and inside equipment (if any wires are located on poles owned by other companies or if wires owned by other companies are located on poles owned by the carrier, furnish particulars in separate statement).

[fol. 51] Account Nos. 114, 164, 184; Title, Office furni ure and equipment; Requirements: Costs, with location, of more important units; small items may be listed collectively.

Interstate Commerce Commission
Bureau of Valuation
Washington

Office of Director

July 7, 1941.

Mr. H. H. Champlin, President, Champlin Refining Company, Enid, Oklahoma.

Dear Sir:

On May 15, 1941, notice was served on you as President of the Champlin Refining Company that the Interstate

Commerce Commission had set December 31, 1940, as the date of valuation of the pipe line property of your company; and at the direction of the Commission we served Valuation Orders Nos. 26 and 27—instructions to govern the preparation and filing of maps, charts and schedules, and an inventory of the pipe line property.

September 1, 1941, was set as the date for filing. We would like to know what progress is being made in meeting the requirements of these orders.

We recall the conference we had on December 4, 1939, with Messrs. J. N. Champlin and G. E. Leverton, and would be glad to furnish any advice or assistance, if necessary, in connection with the submission of data required under the above-indicated orders of the Commission.

Yours truly, Ernest I. Lewis, Director.

July 14, 1941.

Mr. Ernest I. Lewis, Director, Bureau of Valuation, Interstate Commerce Commission, Washington, D. C.

Dear Sir:

Receipt is acknowledged of your letter of July 7th, addressed to Mr. Champlin.

[fol. 52] Within the next ten days we will have completed the preparation of all data available from our records and will promptly forward it to you.

Yours very truly, Champlin Refining Co., G. E. Leverton.

GEL-h.

[fols. 53-54] Exhibit "B" to petition omitted in printing. The entire valuation order appears at side folio 676.

[fol. 55] EXHIBIT "C" TO PETITION

Exhibit xii to Amended Petition.

Interstate Commerce Commission
Bureau of Valuation
Washington

Office of the Director

July 22, 1941.

Subject: Champlin Refining Company Valuation Orders Nos. 26 and 27.

Mr. Geo. E. Leverton, General Auditor, Champlin Refining Company, Enid, Oklahoma.

DEAR SIR:

Under date of July 18, 1941, you forwarded to this office the original copy of a report which you stated you had prepared in compliance with our letters of May 15, 1941, with which were enclosed copies of Valuation Orders Nos. 26 and 27, together with instructions and sample notes pertaining to the orders.

While the report which you have submitted is informative, it can in no sense be construed as a compliance with the valuation orders which have been served. We are, therefore returning the report herewith, together with additional copies of Valuation Orders Nos. 26 and 27.

You will recall that you attended a conference in my office on December 4, 1939, where these matters were informally discussed. It was my thought that as a result of our discussion at that time and in view of the detail nature of the instructions accompanying Valuation Orders Nos. 26 and 27, there would be no misunderstanding as to the requirements of these orders. However, that is apparently not the case and I now believe that to obviate any further delay or misunderstanding in regard to these matters, it is desirable for you to have your representative, who will be in responsible charge, of the preparation of the data [fols. 56-76] arrange to spend a day in our offices where he can familiarize himself with the various requirements through first-hand contact with our Engineering, Accounting and Land Sections.

We should appreciate being advised as to the earliest date such a conference can be arranged.

Yours very truly, (Signed) Ernest I. Lewis, Director.

Enclosures.

[fol. 77] APPENDIX "A" TO EXHIBIT "E" TO PETITION

INTERSTATE COMMERCE COMMISSION

Valuation Docket No. 1267

Valuation of Pipe Line of Champlin Refining Company

Submitted May 20, 1942. Decided Dec. 14, 1942

The Champlin Refining Company found to be engaged in the transportation of petroleum products by pipe line in interstate commerce, and subject to the provisions of the Interstate Commerce Act

Harry O. Glasser and Samuel H. Horne for petitioner

REPORT OF THE COMMISSION

Division 2, Commissioners Aitchison, Splawn, and Alldredge

By Division 2:

On May 15, 1941, we served upon the Champlin Refining Company, hereinafter called the Champlin, copies of valuation orders Nos. 26 and 27, together with instructions and sample notes pertaining to the preparation and filing by common carriers by pipe line of information necessary for our use in the valuation of their pipe line properties. On July 18, 1941, the Champlin filed a report in purported compliance with these valuation orders. On July 22, 1941, that report was returned to the Champlin with the advice that such a report could not be considered as in compliance with the valuation orders and additional copies of valuation orders Nos. 26 and 27 were forwarded to the Champlin. Subsequently the Champlin filed a petition which, as later amended, alleges among other things, that the petitioner is not a common carrier and is not engaged in transportation within the meaning of the Interstate Commerce Act and asks that its status be determined. A hearing was held on the petition, briefs have been filed and oral argument heard.

The Champlin is a corporation of the State of New Mexico, authorized by its charter to produce, buy, sell, and [fol. 78] transport petroleum, to refine petroleum, and to buy, sell and deal in the refined products of petroleum. As of the date of the hearing it owned the various properties enumerated in the margin. The pipe line which the Champlin owns and operates is a 516-mile gasoline pipe line system consisting of welded 6-inch pipe extending from Enid, Okla., to Champlin, near Rock Rapids, Iowa. In connection with the pipe line the Champlin operates terminals with storage tanks as well as railroad and truck delivery facilities at Hutchinson, Kan., Superior, Neb., and Rock Rapids. The construction of the portion of the pipe line from Enid through Hutchinson to Superior, 256 miles, and the terminal facilities at Hutchinson and Superior, was completed in June, 1935. The portion of the pipe line from Superior to Rock Rapids, 260 miles, and the terminal facilities at the last named point were completed in May, 1940. Storage facilities have been provided at the terminal stations with approximate capacities as follows: At Hutchinson, 161,000 barrels; at Superior, 191,000 barrels; and at Rock Rapids,

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(1) Approximately 149 oil wells on 53 leases in Oklahoma, 45 wells on 13 leases in Kansas, and 52 wells on 10 leases in Texas; (2) approximately 75,000 acres of undeveloped leases situated in Oklahoma, Kansas, Texas, New Mexico, Alabama and Illinois; (3) an oil refinery at Enid, Oklahoma, which processes approximately four and a half million barrels of crude oil annually producing a complete line of refined oil products; (4) all of the stock of the Cimarron Valley Pipe Line Company which owns and operates approximately 450 miles of gathering lines used principally to transport the crude produced or purchased by the company from oil leases in Oklahoma to the Enid refinery; (5) seven hundred twenty-three (723) tank cars used to transport the products of the refinery to company bulk plants or to jobbers located in Oklahoma, Kansas, Colorado, Wyoming, North and South Dakota, Nebraska, Minnesota, Wisconsin, Iowa, Illinois, Missouri, Texas, and other states; (6) approximately 316 filling stations and 248 gasoline and oil bulk plants; (7) the products pipe line which is the subject of this report; (8) 5 motor trucks used to transport products from storage at Rock Rapids, Iowa, to points in that and other states, 3 trucks used to transport lubricat-

[fol. 79] 330,000 barrels. The total cost of the pipe line and appurtenant facilities as of December 31, 1940, was $3,189,028.66.

For some years prior to 1935 the business of the Champlin showed a steady decline, due to the construction of refineries in areas near former markets and the operation of pipe lines, barge lines, and transport trucks provided sources of supply near many customers, all of which was destructive of trade connections of the Champlin in the territory thus affected. The construction of the pipe line resulted in an upward trend in business of the Champlin so that by 1940 the company had reached a volume of business equal to the peak previously enjoyed. That the Champlin meets keen competition in the territory served is indicated by the fact that for the first six months of 1941, the total sales of the Champlin in the States of Colorado, Kansas, Nebraska, Iowa, Minnesota, and South Dakota, served by the pipe line equaled 3.5 per cent of the whole business of the petroleum industry in those states. This comparison is based on information furnished to the Champlin by the tax collection officials of the respective states.

Construction of the portion of the pipe line from Enid to Superior was undertaken by the Cimarron Valley Pipe Line Company, hereinafter referred to as the Cimarron Valley, which was then a common carrier operating wholly in the State of Oklahoma and a wholly owned subsidiary of the Champlin. The original purpose was to construct and operate a common carrier pipe line and a certificate to that effect was issued to the Cimarron Valley by the State of Kansas. In connection with the acquisition of right-of-way

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ing oil from the Enid, Oklahoma, refinery to the warehouses at the Hutchinson, Kansas, Superior, Nebraska, and Rock Rapids, Iowa, pipe line terminals, as well as Lincoln and Grand Island in Nebraska, and Denver in Colorado and various points in Kansas, 18 trucks used in the operation of the products pipe line and the operation and development of oil leases in Oklahoma, Kansas, and Texas, most of which occasionally transport materials for construction, operation and maintenance from one state to another; and (9) various other equipment used to promote the producing, purchasing and refining of crude oil and the marketing of the products thereof.

for this construction, the Cimarron Valley had instituted for condemnation suits against several individuals in separate district courts in the State of Kansas. When the line was nearing completion but before it was put into operation, a change in plans was decided upon which would eliminate the Cimarron Valley from operation outside of the State of Oklahoma in order that Champlin might complete construction of the line and operate it as a private products [fol. 80] line without assuming any of the burdens of a common carrier. On June 10, 1935, the Cimarron Valley executed a bill of sale to the Champlin and made assignment of all rights-of-way that had been acquired in the construction of the property transferred to the Champlin. The four condemnation suits were dismissed and satisfactory settlements made with the contesting land owners. Since that time the Cimarron Valley has had nothing to do with the further construction or operation of the Champlin.

The crude oil from which the products transported by the Champlin are produced is all originated in the State of Oklahoma and transported to the refinery at Enid by the Cimarron Valley. All of the petroleum products transported through the line are owned by the Champlin. The products are transported beyond the terminals either by rail or by common or contract carrier trucks to dealers and distributors. The Champlin operates five 3,750 gallon capacity transport trucks from the Rock Rapids terminals by which deliveries are made to company-owned outlets in North Central Iowa and Southern Minnesota, and to jobbers and dealers in the same territory. Other transport trucks, not owned, are employed by the Champlin to haul refined products from the refinery and the three terminals of the pipe line to the 248 bulk plants owned. From these bulk plants local dealers and consumers are served by tank wagons owned and operated by the Champlin. The Champlin operates approximately 316 retail filling stations in the territory served by the pipe line. The products are marketed at the terminals, sometimes by contract running for a definite period, at a delivered price which in addition to the f. o. b. charge at the Enid refinery includes a charge, called a differential, fixed at a sum which enables the Champlin to deliver these products at the pipe line terminal at a price which, added to the transportation costs beyond the terminal, equals the costs at the jobber's place of business of like products sold by competitors of the Champlin in the territory served. In

other words, the so-called differential is adjusted so that the [fol. 81] through charge to the final transportation destination of the product will equal the cost of the product at the refinery plus the through transportation cost from the refinery by rail, or other means, to final destinations. *The differential, therefore, represents the charge assessed by the Champlin for transporting petroleum products through its pipe line from the refinery to the pipe line terminal.* Numerous adjustments have been made in the differentials from time to time as developments in the competitive situation made such changes necessary or expedient.

In disposing of the petroleum products produced by it at its refinery at Enid, the Champlin uses two types of sales; one is known as the spot-market or date of shipment sale, the other, or contract sale, is based on yearly contracts with its customers. The spot price of the product at Enid is normally based upon the Chicago Journal of Commerce "Group 3" (Oklahoma) prices as shown in the issue of the Thursday preceding date of shipment. These prices are made effective at 7:00 a. m. Friday morning and remain in force until the next succeeding Friday, or until a change is made in the Chicago Journal of Commerce price for the particular product. The contract sales cover sales made to jobbers to cover their anticipated requirements for a specified or definite lenght of time. These contracts are made in writing and the record contains copies of the various forms of such contracts and accompanying papers necessary to show a complete transaction. Other sales are made to competing refiners and to brokers and in these instances the contracts are the same as those made with the jobbers except that the base or "Group 3" price is reduced so that the refiners and brokers are enabled to retain a commission and still sell the product at the delivered price prevailing in the competitive market.

The practical working out of the sales methods utilized by the Champlin may be described by the following facts presented for the record. On January 18, 1941, the Champlin entered into a contract with the Farmers Union [fol. 82] Co-op. Supply Company of Beatrice, Nebr., calling for the delivery by the Champlin of a maximum of 765,000 gallons of petroleum products named in the contract, at prices therein agreed upon, during the period of one year beginning February 4, 1941. A shipment of a tank-car load of gasoline from the Superior terminal of the Champlin

is indicative of the carrying out of this contract. This car contained 8,110 gallons of gasoline weighing 53,526 pounds and moved from Superior, October 11, 1941, destined to Beatrice, routed C. B. & Q. to Fairbury, Nebr., and C. R. I. & P. to destination, at a rate of 10.5 cents per 100 pounds, indicating a charge of $56.21 for the rail portion of the transportation, to be paid by the consignee direct to the railroads. The invoice of the Champlin to the consignee contains the following charges: $496.74, the cost at Enid of 8,110 gallons of the particular type of gasoline at the base price of $.06125 per gallon; $121.65 federal tax at the rate of 1.5 cents per gallon; and $81.10, the so-called differential, which in this instance equaled one cent per gallon. The total charge made by the Champlin for this carload of gasoline was $699.49. The item of $81.10 was described by a witness for the Champlin as representing the difference between the through railroad freight rate from Enid to Beatrice and the rail charge from Superior to Beatrice and was the total charge made by the Champlin for transporting this gasoline from Enid, including handling and all other items that go into the movement from the refinery to the pipe line terminal at Superior.

Summarizing these matters as of the date of the hearing, it appears that the Champlin is the sole owner of the products transported through its pipe line; it has never transported any products belonging to any other company; its pipe line has no connection with any other pipe line; there is no point at which any petroleum product can be put into the line other than at the Enid refinery; delivery of the products at the three terminal points is made from the storage tanks by means of truck racks or railroad tank car racks [fol. 83] and is not delivered directly from the pipe line in any instance; no tariffs have been filed with this Commission or with any state commission or regulatory body; the right of eminent domain has never been assumed or exercised by the Champlin in connection with this pipe line. Upon these facts the Champlin contends that its products line is a private pipe line devoted to its own use, that it is not a common carrier as defined in Section 1 of the Interstate Commerce Act, and that the use to which the pipe line is subjected by petitioner is not impressed with a public interest in any manner whatsoever. The evidence of record as outlined herein shows that the Champlin is a fully integrated oil company owning and operating, either di-

rectly or through its subsidiary the Cimarron Valley, every facility necessary for the production and the transportation of crude oil by pipe line, the refining of such crude oil, the transportation by pipe line of the products of its refinery, and the distribution thereof either through jobbers or directly to the consuming public.

In *Valvoline Oil Co. Petition in Valuation of Pipe Line*, 47 Val. Rep. 534, Division 1, described the legislative development of our jurisdiction over transportation of oil by pipe lines as follows:

> Persons or corporations engaged in the interstate transportation of oil by means of pipe lines were first brought within our jurisdiction by the Hepburn Act of June 29, 1906. By that act the provisions of Section 1 of the Act to Regulate Commerce were made applicable to "any corporation or any person or persons engaged in the transportation of oil or other commodity except water and except natural or artificial gas, by means of pipe lines, or partly by pipe lines and partly by railroad, or partly by pipe lines and partly by water, who shall be considered and held to be common carriers within the meaning and purpose of this Act." Except for minor revisions in the language, the provisions affecting pipe-line companies remain unchanged by sub- [fol. 84] sequent amendments. Section 1 of the act, as now in effect, reads in part as follows:
>
> (1) That the provisions of this part [Part I] shall apply to common carriers engaged in—
>
> (b) The transportation of oil or other commodity, except water and except natural or artificial gas, by pipe line, or partly by pipe line and partly by railroad or by water; * * * from one State * * * to any other State * * *.
>
> (3) The term "common carrier" as used in this part shall include all pipe line companies; * * *.

The same language is continued in the act as now in effect. In *Valvoline Oil Co.* v. *United States*, 308 U. S. 141, the Supreme Court said "In the present act there is a change of language, but we perceive none in meaning." In that decision the Supreme Court affirmed on appeal a final decree of a three-judge District Court for the Western District of

Pennsylvania, dismissing a petition to enjoin and annul an order of this Commission made after determination by us that the Valvoline Oil Company is engaged in the transportation of oil by pipe line in interstate commerce and that it is a common carrier subject to the provisions of the Interstate Commerce Act.

Following the passage of the Hepburn Act and in view of conditions then existing, we instituted an investigation on our own motion into the rates, classifications, regulations and practices of pipe line companies. *In the Matter of Pipe Lines*, 24 I. C. C. 1. After full investigation we concluded *that it was clearly the intention of Congress to convert all interstate pipe lines into common carriers.* Consequently certain pipe line companies were ordered to file schedules of rates and charges for the interstate transportation of oil, in compliance with the provisions of the act. Some of these companies brought suit in the Commerce Court to set aside and annul our order on the ground, among others, that Congress had exceeded its constitutional powers in declar- [fol. 85] ing persons or corporations using pipe lines in transporting their own oil to be common carriers. The Commerce Court held the statute to be unconstitutional in that it applied to every pipe line that crossed a state boundary and issued a preliminary injunction. *Prairie Oil & Gas Co. v. United States*, 204 Fed. Rep. 798. Upon appeal to the Supreme Court of the United States the decision of the Commerce Court was reversed except as to the Uncle Sam Oil Company. *The Pipe Line Cases*, 234 U. S. 548.

Counsel for the Champlin stated at the argument herein that he would concede that Congress has the power to make any kind of a pipe line, that crosses a state line, a common carrier. Arguments were advanced, however, to support the view that Congress has not yet acted to so classify privately operated products pipe lines such as that owned and operated by the Champlin. One basis for this position is the use of the word "oil" in Section 1 (1) (b) of the act, quoted above, which the Champlin interprets to mean crude oil, and not kerosene or gasoline, because at the time the statute was passed and at the time the decisions (in the *Pipe Line Cases, supra*) were written there was no such thing as a kerosene pipe line, nor was there any such idea as transporting gasoline by a privately owned pipe line. This argument fails to give proper significance to the words "or other commodity," following "oil" in the paragraph quoted.

These words would seem to be all inclusive of commodities that may be transported by pipe line other than water and natural or artificial gas, which are specifically excluded. That such was the intent of Congress is borne out by the fact that although the interstate commerce act has been amended several times in recent years, this language in Section 1 has remained unchanged, though the Congress must be presumed to have been aware of the changes in the petroleum industry which resulted in the transportation of petroleum products by pipe line.

The Champlin contends that it is not subject to the act because it is not a pipe line company; that to be a pipe line [fol. 86] company the operation of the pipe line must constitute the principal portion of its business; and that the operation of its products line is incidental to its other operations and simply a means of marketing its refined products. In other words, the Champlin takes the position that it is operating a privately owned products line carrying its own product from one storage tank to another storage tank. In this connection we refer again to the quotation above from the decision of the Supreme Court in *Valvoline Oil Co.* v. *United States, supra.* The charter of the Champlin *authorizes it to transport petroleum and its products and by performing that transportation by means of a pipe line that crosses state lines, it becomes a pipe line company within the meaning of the act.*

The Champlin stresses the fact that it transports through its pipe line only its own products, and argues therefore that it is operating a private pipe line which comes within the principle of the Uncle Sam Oil Company as stated in *The Pipe Line Cases, supra.* The Supreme Court there said:

> When, as in this case, a company is simply drawing oil from its own wells across a state line to its own refinery *for its own use, and that is all,* we do not regard it as falling within the description of the act, the transportation being merely an incident to use at the end. (Emphasis supplied.)

Here the products are not being transported for the Champlin's own use. The products are transported for sale and the sales are consummated by contract or by "spot" orders and delivery made at either of the terminals out of products already transported to those points and stored there

for that purpose. In *The Pipe Line Cases*, the Supreme Court said:

> That the transportation is commerce among the States we think clear. That conception cannot be made wholly dependent upon technical questions of title, and [fol. 87] the fact that the oils transported belonged to the owner of the pipe line is not conclusive against the transportation being such commerce.

The conclusion that the transportation here considered is interstate commerce is strengthened by the decision of the Supreme Court in *Power Commission* v. *Pipeline Company*, 315 U. S. 575, decided March 16, 1942, where the court said:

> The sale of natural gas originating in one state and its transportation and delivery to distributors in any other state constitutes interstate commerce, which is subject to regulation by Congress.

And in *Valvoline Oil Co.* v. *United States*, *supra*, the court said:

> Whether the oil so owned and transported was ultimately used by the carrier in its own operations or sold to others was in this connection immaterial. Certainly one would find a public interest *in the sole means of transporting this commodity from thousands of wells for thousands of producers.*

Here we have the reverse of the situation in the *Valvoline Oil Co.* case, *supra*, in that the transportation is from one producer to thousands of consumers, *but the principles of interstate commerce and the public interest are in all essentials the same.* The Champlin relies upon certain language of the Supreme Court in *Producers' Transp. Co.* v. *Railroad Comm. of California*, 251 U. S. 228, as applying to the pipe line it operates. We considered the same language in *Valvoline Oil Co. Petition in Valuation of Pipe Lines*, *supra*, where we said:

> The constitutionality of the statute and the validity of the order in that case were upheld. The decision does not differ in principle from *The Pipe Line Cases*. Carriage for the public was the governing factor in both cases.

Here, also, *carriage for the public is the governing factor*, and counsel for the Champlin have advanced no argument [fols. 88-99] to overcome the fact that the pipe line *which it operates is utilized by it for the transportation in interstate commerce of petroleum products, for distribution to the general public in the territory which it serves. Such pipe lines are made common carriers by the Interstate Commerce Act.*

We find that the Champlin Refining Company is engaged in the transportation of refined petroleum products by pipe line in interstate commerce and that it is a common carrier subject to the provisions of the Interstate Commerce Act. It should therefore comply with our valuation orders which have been served upon it and furnish promptly the information called for therein. No further order is required at this time.

By the Commission, Division 2.

W. P. Bartel, Secretary.

[fol. 100] APPENDIX "A" TO EXHIBIT "F" TO PETITION

INTERSTATE COMMERCE COMMISSION

Valuation Docket No. 1267

Valuation of Pipe Line of Champlin Refining Company

Submitted June 1, 1943. Decided June 12, 1944.

Upon further consideration finding in original report, 49 Val. Rep. 463, that the Champlin Refining Company is engaged in the transportation of refined petroleum products by pipe line in interstate commerce, and that it is a common carrier subject to the provisions of the Interstate Commerce Act, affirmed.

Additional appearance: J. V. Norman for petitioner.

REPORT OF THE COMMISSION ON REARGUMENT

BY THE COMMISSION:

In the original report in this proceeding, 49 Val. Rep. 463, Division 2 found that the Champlin Refining Com-

pany, hereinafter generally referred to as the Champlin, is engaged in the transportation of refined petroleum products by pipe line in interstate commerce, and that it is a common carrier subject to the provisions of the Interstate Commerce Act. No order was entered but the Champlin was directed to comply with orders under Section 19a of the act, previously served upon it, and to furnish promptly the information called for therein. Such information is required for our use in valuing the properties of common carriers by pipe line. The Champlin thereupon filed a petition for rehearing, reargument and reconsideration. The petition was granted, except as to rehearing, and reargument was heard.

There is no dispute as to the statements of fact in the original report, but they will be repeated here in sufficient detail to furnish a clear understanding of the jurisdictional [fol. 101] question which was the basis of the reargument. It is the position of the Champlin that, granting the facts to be as stated, it is not a pipe line company as that term is defined in the Interstate Commerce Act; it is not engaged, in the operation of its pipe line, in interstate commerce as that term is defined in the Interstate Commerce Act; and it is not a common carrier.

The Champlin is a corporation of the State of New Mexico authorized by its charter to produce, buy, sell and transport petroleum, to refine petroleum, and to buy, sell and deal in the refined products of petroleum. The pipe line which the Champlin owns and operates is a 516-mile gasoline pipe line system consisting of welded 6-inch pipe extending from Enid, Okla., to Rock Rapids, Iowa. In connection with the pipe line the Champlin operates terminals with storage tanks as well as railroad and truck delivery facilities at Hutchinson, Kan., Superior, Neb., and Rock Rapids. The construction of the portion of the pipe line from Enid through Hutchinson to Superior, 256 miles, and the terminal facilities at Hutchinson and Superior, was completed in June, 1935. The portion of the pipe line from Superior to Rock Rapids, 260 miles, and the terminal facilities at Rock Rapids were completed in May, 1940. Storage facilities have been provided at the terminal stations with approximate capacities as follows: At Hutchinson, 161,000 barrels; at Superior, 191,000 barrels; and at Rock Rapids, 330,000 barrels. The total cost of

the pipe line and appurtenant facilities as of December 31, 1940 was $3,189,028.66.

The Champlin also operates oil wells, an oil refinery, tank cars, filling stations, gasoline and oil bulk plants, oil trucks and other equipment, all more specifically described and enumerated in the original report. It also owns all of the stock of the Cimarron Valley Pipe Line Company which owns and operates approximately 450 miles of crude [fol. 102] oil gathering lines in the State of Oklahoma, the principal source of crude oil for the Champlin's refinery at Enid.

In disposing of the petroleum products produced by it at its refinery at Enid, the Champlin uses two types of sales; one is known as the spot-market or date of shipment sale, the other, or contract sale, is based on yearly contracts with its customers. The spot, or f. o. b., price of the product at Enid is normally based upon the Chicago Journal of Commerce "Group 3" (Oklahoma) prices as shown in the issue of the Thursday preceding date of shipment. These prices are made effective at 7:00 a. m. Friday morning and remain in force until the next succeeding Friday, or until a change is made in the Chicago Journal of Commerce price for the particular product. The delivered price includes, in addition to the spot or f. o. b. charge at the Enid refinery, a charge called a differential which is adjusted so that the through charge to the final transportation destination of the product will equal the cost of the product at the refinery plus the through transportation cost from the refinery by rail, or other means, to final destination. The differential, therefore, represents the charge assessed by the Champlin for transporting petroleum products through its pipe line from the refinery to the pipe line terminal.

The contract sales are described in the original report by the following typical example:

> On January 18, 1941, the Champlin entered into a contract with the Farmers Union Co-op. Supply Company of Beatrice, Nebr., calling for the delivery by the Champlin of a maximum of 765,000 gallons of petroleum products named in the contract, at prices therein agreed upon, during the period of one year beginning February 4, 1941. A shipment of a tank-car load of gasoline from the Superior terminal of the Champlin is

indicative of the carrying out of this contract. This [fol. 103] car contained 8,110 gallons of gasoline weighing 53,526 pounds and moved from Superior, October 11, 1941, destined to Beatrice, routed C. B. & Q. to Fairbury, Nebr., and C. R. I. & P. to destination, at a rate of 10.5 cents per 100 pounds, indicating a charge of $56.21 for the rail portion of the transportation, to be paid by the consignee direct to the railroads. The invoice of the Champlin to the consignee contains the following charges: $496.74, the cost at Enid of 8,110 gallons of the particular type of gasoline at the base price of $.06125 per gallon; $121.65 federal tax at the rate of 1.5 cents per gallon; and $81.10, the so-called differential, which in this instance equaled one cent per gallon. The total charge made by the Champlin for this carload of gasoline was $699.49. The item of $81.10 was described by a witness for the Champlin as representing the difference between the through railroad freight rate from Enid to Beatrice and the rail charge from Superior to Beatrice and was the total charge made by the Champlin for transporting this gasoline from Enid, including handling and all other items that go into the movement from the refinery to the pipe line terminal at Superior.

The facts were summarized in the original report in the following language:

Summarizing these matters as of the date of the hearing, it appears that the Champlin is the sole owner of the products transported through its pipe line; it has never transported any products belonging to any other company; its pipe line has no connection with any other pipe line; there is no point at which any petroleum product can be put into the line other than at the Enid refinery; delivery of the products at the three terminal points is made from the storage tanks by means of truck racks or railroad tank car racks and is not delivered directly from the pipe line in any [fol. 104] instance; no tariffs have been filed with this Commission or with any state commission or regulatory body; the right of eminent domain has never been assumed or exercised by the Champlin in connection with this pipe line.

Considering first the status of the Champlin as a pipe line company. It is clearly shown by the record that the Champlin is a fully integrated oil company owning and operating, either directly or through its subsidiary the Cimarron Valley Pipe Line Company, every facility necessary for the production and the transportation of crude oil by pipe line, the refining of such crude oil, the transportation by pipe line of the products of its refinery, and the distribution of the products through jobbers, or directly, to the consuming public.

The Champlin bases its contention that it is not a pipe line company on the theory that such a company is one whose principal business is the operation of a pipe line. The analogy is drawn that an express company or a sleeping car company is recognized as being principally engaged in the operation of either express cars or sleeping cars. Also that as the Champlin operates a great many trucks it could as well be called a truck company. The limitation which the Champlin would place upon the phrase "pipe line company" is dispelled by general usage of the word "company" and by the evident purport of the language of the Interstate Commerce Act as interpreted by the Supreme Court. In *Valvoline Oil Co.* v. *United States*, 308 U. S. 141, in considering the applicability of the act to the pipe line department of the Valvoline Oil Co., which uses its pipe line to transport crude oil to its refinery, the Supreme Court said, "There is no controversy over whether appellant is an interstate pipe line company. Obviously it is."

Webster's New International Dictionary defines "company" as "an association of persons for a joint purpose [fol. 105] or performance, especially for carrying on a commercial or industrial enterprise or business." In a fully integrated oil business, such as that which the Champlin operates, the association of persons which constitutes the organization is engaged in a variety of enterprises, and the word "company" as applied to it has many meanings. It is unquestionably an oil company as it deals in nothing but petroleum oil and the products thereof. Its corporate title stamps it as a refining company. Its charter authorizes the Champlin to transport petroleum oil and petroleum products and it has elected to perform the major part of such transportation of petroleum products by the pipe line which is the subject of this proceeding. As

this pipe line crosses several state lines and carries petroleum products moving in interstate commerce, as more fully discussed hereinafter, the Champlin is a pipe line company within the meaning of the interstate commerce act.

The Champlin would have us hold that in the operation of its pipe line it is not engaged in interstate commerce, because the products transported through the pipe line are owned by the Champlin and this operation comes within the principle of the Uncle Sam Oil Co., as stated in *The Pipe Line Cases*, 234 U. S. 548. The Supreme Court there said:

> That the transportation is commerce among the states we think clear. That conception cannot be made wholly dependent upon technical questions of title, and the fact that the oils transported belonged to the owner of the pipe line is not conclusive against the transportation being such commerce.

And in *Power Commission* v. *Pipeline Company*, 315 U. S. 575, the Supreme Court said:

> The sale of natural gas originating in one state and its transportation and delivery to distributors in any other state constitutes interstate commerce which [fol. 106] is subject to regulation by Congress.

In distinguishing the status of the Uncle Sam Oil Company, the Supreme Court, in *The Pipe Line Cases, supra*, used this language:

> When, as in this case, a company is simply drawing oil from its own wells across a state line to its own refinery *for its own use, and that is all*, we do not regard it as falling within the description of the act, *the transportation being merely an incident to use at the end.* (Emphasis supplied.)

The Champlin does not in any way come within the principle there announced. There is no contention that the Champlin transports the products of its refinery for its own use. The products are made for sale to the general public in many states. In the case of contract sales, of which the example hereinbefore given is typical, the inter-

state destination is known when the product leaves the refinery at Enid and the transportation through the pipe line is an incident to service for the general public. In the case of "spot" sales the same service has been performed before the actual sale is made at the pipe line terminals.

The Champlin takes the position that the question of whether or not the transportation here involved is transportation within the meaning of the Act is conclusively determined by the decision of the Supreme Court in *Pennsylvania R. R. Co.* v. *Public Utilities Commission of Ohio*, 298 U. S. 170, called herein the *Negley* case. The facts upon which that decision was based were, briefly, these: The Pittsburgh Coal Company transported coal from its mines in Pennsylvania in its own barges, towed by its own tug boats, over the Monongahela and Ohio rivers to Smith's Ferry, Pa. There the coal was transferred to rail cars owned by the coal company and taken over its own railroad [fol. 107] to Negley, Ohio, where it was washed, freed from foreign matter and broken up or assorted into desired sizes. As the Supreme Court said, "Then for the first time it is ready for shipment to fill specific orders, * * *." The coal which was considered in that proceeding was shipped by common-carrier railroads from Negley to Youngstown, Ohio.

The issue in the *Negley* case was stated by the Supreme Court as follows:

> The question for us here is not whether the movement of the coal is to be classified as commerce or even as commerce between states. The question is whether it is that particular form of interstate commerce which Congress has subjected to regulation in respect of rates by a federal commission. The Interstate Commerce Act (U. S. C. A., title 49, No. 1, *et seq.*) is aimed at common carriers exclusively (No. 1 (1), (3)), and not even at all these.

The court further said that in determining the application of the Interstate Commerce Act to interstate commerce "Transportation begins for that purpose, if not for others, when the merchandise has been placed in the possession of a carrier." The Act defines the word "carrier" as used therein to mean "common carrier."

The court held in the *Negley* case as follows:

> The only transportation of this coal by a common carrier of merchandise either by railroad or by water was intrastate transportation in Ohio between Negley and Youngstown. The transportation between Pennsylvania and Ohio was by the owner, who was not a common carrier, but furnished implements of carriage for its own use exclusively.

In the present proceeding the preliminary transportation comparable to that in the *Negley* case up to Negley, is that [fol. 108] performed by the Cimarron Valley Pipe Line Company in bringing the crude petroleum to the refinery at Enid. Then, after the crude oil is refined, for the first time the products are ready for shipment to fill specific orders. Then these products are placed in the possession of a carrier by pipe line, not for delivery in the same state as in the *Negley* case but for carriage over several state lines for delivery in numerous states. In *The Pipe Line Cases, supra,* and in *Valvoline Oil Co.* v. *United States, supra,* similar transportation of crude oil by pipe line was held to be interstate commerce. Also it is a form of interstate commerce which Congress has subjected to regulation by this commission, as more fully discussed hereinafter.

Viewing the facts presented in this record, in the light of the expressions of the Supreme Court, it is clear that the transportation of petroleum products by the Champlin by means of the pipe line here considered is interstate commerce.

With regard to its common carrier status the Champlin takes the position that the interstate commerce act, as interpreted by the decisions of the Supreme Court, makes common carriers only of those pipe lines that are in substance common carriers. Accepting as sound the statement in the original report that "carriage for the public is the governing factor," the Champlin contends that the carriage here under consideration is not such carriage.

By the Hepburn Act of June 29, 1906, the provisions of section 1 of the Act to Regulate Commerce were made applicable to "any corporation or any person or persons engaged in the transportation of oil or other commodity except water and except natural or artificial gas, by means of pipe lines, or partly by pipe lines and partly by railroad, or

partly by pipe lines and partly by water, who shall be considered and held to be common carriers within the meaning and purpose of this Act." Except for minor revisions in [fol. 109] the language, the provisions affecting pipe line companies remain unchanged by subsequent amendments. Section 1 of the act, as now in effect, reads in part as follows:

> (1) That the provisions of this part [Part 1] shall apply to common carriers engaged in—
>
> (b) The transportation of oil or other commodity, except water and except natural or artificial gas, by pipe line, or partly by pipe line and partly by railroad or by water; * * * from one state * * * to any other state * * *.
>
> (3) (a) The term "common carrier" as used in this part shall include all pipe line companies; * * *.

Giving consideration to the Hepburn amendment of the Act in *The Pipe Line Cases, supra*, the Supreme Court said with relation to the pipe line carriers there considered,

> As applied to them, while the amendment does not compel them to continue in operation, it does require them not to continue except as common carriers.

And in the same decision the court said:

> So far as the statute contemplates future pipe lines and prescribes the conditions upon which they may be established there can be no doubt that it is valid.

More than twenty years had passed after that decision was rendered before the pipe line of the Champlin was constructed. These conclusions of the Supreme Court were set out in the decision cited after the court had in the same decision construed the language of the statute as amended by the Hepburn Act to constitute "an injunction that those in control of pipe lines and engaged in the transportation of oil shall be dealt with as" common carriers. And as stated before herein, the Supreme Court has held that a subsequent change in language has not changed the meaning of the act.

[fol. 110]. There is little ground for the argument that the carriage by pipe line here considered is not carriage for the public. In *Valvoline Oil Co.* v. *United States, supra,* comparing the Uncle Sam Oil Company with Valvoline, the Supreme Court said, "Here, however, it is the purchase from many sources and subsequent carriage that determine the applicability of the statute to Valvoline." In other words, carriage for the public distinguished the Valvoline from the Uncle Sam Oil Company which carried only for itself. In the case of the Champlin the act of carriage precedes the distribution to the public of the product carried. The record is clear that the Champlin is willing to sell its products to any part of the consuming public that can avail itself of the Champlin's facilities, provided the purchaser will agree to pay to the Champlin, under contract or spot sales, the so-called differential as compensation to the Champlin for transporting the product from Enid through the pipe line to the respective terminals. As previously described, the differential is the difference between the through railroad freight rate from Enid to final destination and the rail charge from the pipe line terminal to such destination. The differential is added to the cost of the product in the sale of all products transported through the pipe line. The carriage performed by the Champlin by means of the pipe line here considered is in all of its aspects carriage for the public.

We find that the Champlin is a common carrier of refined petroleum products by pipe line and that it is subject to the provisions of the Interstate Commerce Act. The findings of Division 2 in the original report are accordingly affirmed.

An order will be entered directing the Champlin to comply with the provisions of our Valuation Orders Nos. 26 and 27 previously served upon it in connection with proceedings under section 19a of the Act, within 90 days from the date [fol. 111] of service hereof. The date of valuation is hereby fixed as of December 31, 1943.

Chairman Patterson and Commissioner Porter dissent.

APPENDIX "B" TO EXHIBIT "F" TO PETITION

ORDER

At a General Session of the Interstate Commerce Commission, held at its office in Washington, D. C., on the 12th day of June, A. D. 1944

Valuation Docket No. 1267

Valuation of Pipe Line of Champlin Refining Company

It appearing, That the Champlin Refining Company was duly served with copies of Valuation Orders Nos. 26 and 27, issued by this Commission, requiring the filing within a time specified of certain maps and information required for the valuation of its pipe-line property under section 19a of the Interstate Commerce Act;

It further appearing, That the Commission has made and filed a report finding that the Champlin Refining Company is a common carrier of refined petroleum products by pipe line and subject to the provisions of the Interstate Commerce Act, which said report is hereby referred to and made a part hereof:

It is ordered, That the said Champlin Refining Company comply with the provisions of said Valuation Orders Nos. 26 and 27 within 90 days from the date of service hereof and as of December 31, 1943.

By the Commission: W. P. Bartel, Secretary. (Seal.)

[fol. 112] EXHIBIT "G" TO PETITION

ORDER

At a General Session of the Interstate Commerce Commission, held at its office in Washington, D. C., on the 26th day of July, A. D. 1944

Valuation Docket No. 1267

Champlin Refining Company

Upon further consideration of the record in the above-entitled proceeding, and of petition of the Champlin Refin-

ing Company for rehearing and vacation of report and order of the Commission on reargument therein;

It is ordered, That the petition be, and it is hereby, denied.

By the Commission: W. P. Bartel, Secretary. (Seal.)

[File endorsement omitted.]

[fol. 113] IN UNITED STATES DISTRICT COURT

ORDER FOR ASSOCIATE JUDGES—Filed August 10, 1944

On this the 10th day of August, 1944, Plaintiff, Champlin Refining Company, presented in Chambers its Petition in the above-entitled and numbered civil action, asking that the same be set for hearing on the application for interlocutory injunction therein made, and the Court, having examined the Petition, and it appearing sufficient under Sections 46 and 47 and related sections in Title 28, United States Code Annotated, said Petition and application for interlocutory injunction is set for hearing on the 8th day of September, 1944, at the United States Court House in Oklahoma City, Oklahoma, and for the purpose of hearing said application for interlocutory injunction, I, Stephen S. Chandler, Jr., Judge of the District Court of the United States for the Western District of Oklahoma, do hereby call to my assistance the Honorable A. P. Murrah, Judge of the Circuit Court of Appeals for the Tenth Circuit, and the Honorable Edgar S. Vaught, Judge of the District Court of the United States for the Western District of Oklahoma.

Made and entered at Oklahoma City, Oklahoma, this the 10th day of August, 1944.

Stephen S. Chandler, Jr., Judge.

[File endorsement omitted.]

[fol. 114] IN UNITED STATES DISTRICT COURT

INTERVENTION OF INTERSTATE COMMERCE COMMISSION—Filed October 2, 1944

To the Honorable Judges of the Aforesaid Court:

In accordance with the provisions of Section 212 of the Judicial Code, 36 Stat. L. 1150 (U. S. C., Supp. VI, Title

28, Sec. 45a), we hereby enter the appearance of the Interstate Commerce Commission as a party defendant and of ourselves as its counsel in the above-entitled suit, and pray that the attached answer be filed and that said Commission be made a party defendant therein.

Daniel W. Knowlton, Chief Counsel; Nelson Thomas, Attorney, Interstate Commerce Commission.

[File endorsement omitted.]

[fol. 115] IN UNITED STATES DISTRICT COURT

ANSWER OF INTERVENING DEFENDANT INTERSTATE COMMERCE COMMISSION—Filed October 2, 1944.

Comes now the Interstate Commerce Commission, hereinafter called the Commission, intervening defendant herein, and for its answer to the petition filed herein in the above-entitled suit respectfully shows:

I

That for the purpose of this suit and none other, the Commission admits that the allegations of paragraphs I, II and III of the petition filed herein are true, except that the Commission has no information sufficient to form a belief as to the truth of the allegations of paragraph II relative to the percentage of plaintiff's sales in certain states of the total amount of such products sold by all producers in said states, or of plaintiff's purpose in building its pipe line, or the allegations of paragraph III relative to the use by plaintiff of welded, seamless steel pipe, [fol. 116] or as to sales of products at plaintiff's Enid Refinery to be delivered through said pipe line; and except that the Commission denies each and all the allegations in subparagraphs (a), (b) and (c) of said paragraph III, and alleges that even if all the allegations in said subparagraphs were true, it would still be the duty of the Commission to find and state the value of said pipe line.

II

Answering the allegations of paragraphs IV and V of the petition, the Commission admits that the allegations of

said paragraphs are true, except that the Commission alleges that the data which plaintiff submitted to the Commission on July 17, 1941, did not comply with the Commission's rules and regulations established by it, pursuant to law, governing the form and substance of data required for the valuation of pipe lines, and the Commission alleges and shows that it declined to accept said data in lieu of returns to and compliance with valuation orders Nos. 26 and 27, because said data neither in form nor substance complied with said valuation orders.

III

Answering paragraph VI of the petition, the Commission admits that hearings were had in Valuation Docket No. 1267, *Valuation of Pipe Line of Champlin Refining Company*, testimony was taken and briefs filed and the cause orally argued as alleged in the first subparagraph of said paragraph VI. The Commission further admits that on or about December 14, 1942, Division II of the Commission made its report, but the Commission denies that the quotation from said report appearing at the bottom of page 5 of the petition is a full, true, or correct statement of the [fol. 117] findings of said report and respectfully refers the Court to the full text of said report beginning on the 63rd page of the pamphlet entitled "Exhibits to Petition" and filed by the plaintiff with its petition herein.

IV

Answering paragraph VII of the petition, the Commission admits the allegations therein contained, except that it denies that the Commission's action in denying plaintiff's petition for rehearing in said paragraph VII referred to was arbitrary, capricious or in any respect contrary to law.

V

Answering paragraphs VIII and IX of the petition, the Commission denies the truth of the allegations in said paragraphs contained.

VI

Answering paragraph X of the petition, the Commission admits and alleges that it has undertaken to make a valuation of the pipe-line companies of the plaintiff pursuant

to the provisions of the Interstate Commerce Act, including those provisions referred to and in part quoted in said paragraph X, but the Commission denies that said provisions or its construction and application thereof are erroneous or in any wise unconstitutional or violative of any legal or constitutional right of the plaintiff.

VII

Answering paragraph XI of the petition, the Commission denies each of and all the allegations therein contained.

VIII

Answering paragraph XII of the petition, the Commis-
[fol. 118] sion alleges and shows that it has no knowledge upon which it may form a belief as to the truth of the plaintiff's allegations relative to the plaintiff's experience in the sale of its petroleum products, and the Commission further alleges and shows that the matters and things in said paragraph XII contained are argumentative and irrelevant to the issues involved in this suit.

IX

Answering paragraph XIII of the petition, the Commission alleges and shows that it has no knowledge sufficient to form a belief as to the plaintiff's need for the entire capacity of said pipe line or as to its competitive requirements, and the Commission alleges and shows that its order attacked in this suit does not require the plaintiff to surrender the use of said pipe line to the public or do anything other than to cooperate with the Commission in the valuation of said pipe line; and the Commission alleges and shows that the allegations of said paragraph XIII are argumentative and irrelevant to any issue in this suit.

X

Answering the allegations of paragraph XIV of the petition, the Commission denies that compliance by the plaintiff with the order made by the Commission in the proceeding before it would have any detrimental effect upon either the plaintiff or the public at large, and the Commission alleges and shows that the question of detriment to the public at large as distinguished from detriment to the plaintiff is irrelevant to any issue involved in this suit.

XI

Answering paragraph XV of the petition, the Commission admits that under and by virtue of applicable statutes of [fol. 119] the United States the plaintiff must comply with the order of the Commission made June 12, 1944, and set out in full on the 97th page of the pamphlet entitled "Exhibits to Petition" filed herein by plaintiff, when said order has become effective, or be subject to penalties prescribed in said statutes, but the Commission denies that compliance by the plaintiff with the Commission's said order of June 12, 1944, will cause any substantial damage or any legal damage whatever to the plaintiff.

Except as herein expressly admitted, the Commission denies each of and all the allegations contained in the petition, especially insofar as they are in conflict with any allegation of this answer or with any statement, finding, determination or conclusion stated in the Commission's reports of December 14, 1942, and June 12, 1944.

All of which matters and things the Commission is ready to maintain, aver and prove.

Wherefore, this defendant prays that this petition be dismissed.

Interstate Commerce Commission, by (S.) Nelson Thomas, Attorney, 3329 Interstate Commerce Comm. Bldg., Washington, D. C.

(S.) Daniel W. Knowlton, Chief Counsel, of Counsel.

[fol. 120] *Duly sworn to by Clyde B. Aitchison. Jurat omitted in printing.*

[fol. 121] Certificate of Service

I certify that a copy of the foregoing answer on behalf of defendant Interstate Commerce Commission was this day mailed by me to each of the following:

Harry O. Glasser, Esq., Attorney at Law, Enid, Oklahoma.
Dan Moody, Esq., Attorney at Law, Austin, Texas.
Edward Dumbauld, Esq., Special Assistant to the Attorney General, Department of Justice, Washington, D. C.

This September 28, 1944.

Nelson Thomas, Attorney, Interstate Commerce Commission.

[File endorsement omitted.]

[fol. 122] IN UNITED STATES DISTRICT COURT

ANSWER OF THE UNITED STATES OF AMERICA—Filed October 7, 1944

Now comes the United States of America, defendant in the above-entitled cause, and for its answer to the petition or complaint herein, answers and says:

1. For the purposes of this suit and none other, this defendant admits the allegations contained in paragraphs I, II, and III of the complaint, except that this defendant has no knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph II relative to the percentage of plaintiff's sales in certain states of the total amount of sales in said states, or of plaintiff's purpose in building its pipe line, or the allegations of paragraph III, relative to the use by plaintiff of welded, seamless, steel pipe, or as to sales of products at plaintiff's Enid refinery to be delivered through said pipe line; and except that this defendant denies each and all of the allegations in subparagraphs (a), (b), and (c) of said paragraph III, and alleges that even if all the allegations in said paragraph III were true, it would still be the duty of the Commission to find and state the value of said pipe line.

[fol. 123] 2. This defendant admits the allegations contained in the first sentence of paragraph IV of the complaint, and admits the authenticity of Valuation Order No. 26, effective December 31, 1934, a copy of which is appended as Exhibit "B" to the complaint. With respect to the remaining allegations of said paragraph IV this defendant is without knowledge or information sufficient to form a belief as to the truth of said allegations, but adopts the allegations with respect thereto contained in paragraph II of the answer of the intervening defendant Interstate Commerce Commission regarding the deficiency in form and substance of the data said to have been submitted by plaintiff to the Commission on July 17, 1941; and this defendant moves to strike the said remaining allegations of said paragraph IV, and objects to the consideration by this Court of the correspondence included in Exhibit "A" to the complaint, as well as to Exhibit "C" to the complaint, all of which preliminary discussions between the parties, besides being objectionable on other grounds, are irrelevant and

immaterial to the order of the Commission attacked in the present suit and are not involved or drawn into issue in the present suit, and violate the requirements of Rule 8 of the Federal Rules of Civil Procedure.

3. Answering the allegations of paragraphs V, VI, and VII of the complaint, this defendant admits the institution of proceedings before the Interstate Commerce Commission in Valuation Docket No. 1267, *Valuation of Pipe Line of Champlin Refining Company;* that in due course in connection with said proceedings hearings were held, testimony taken, briefs filed, and the cause orally argued, and a report issued by Division 2 of the Commission on or about December 14, 1942, the full and correct text of which appears as Appendix "A", being pages numbered 18 through 29 inclusive of Exhibit "E", appended to the complaint, beginning on the 64th page of the pamphlet entitled "Exhibits to Petition" and filed by plaintiff with its petition herein.

[fol. 124] 4. This defendant admits that in due course the full Commission, on June 12, 1944, issued the report and order included as Appendix "A" and Appendix "B" to Exhibit "F" to the complaint, being the pages numbered 12 through 23, inclusive, of said Exhibit "F", and beginning at the 88th page of the pamphlet entitled "Exhibits to Petition" and filed by the plaintiff with its complaint herein. The defendant objects to consideration by this Court of Exhibit "E" to the complaint (except Appendix "A" thereto) except as evidence of the fact, which is admitted, that such a petition was filed with and acted on by the Interstate Commerce Commission. This defendant objects to consideration by this Court of Exhibit "F" to the complaint (except Appendices "A" and "B" thereof) except as evidence of the fact, which is admitted, that said petition was filed with and acted on by the Interstate Commerce Commission, as shown by Exhibit "G" to the complaint. This defendant objects to consideration by this Court of Exhibit "D" to the complaint, except as evidence of the fact, which is admitted, that a petition was filed with and acted on by the Interstate Commerce Commission.

5. This defendant denies the allegations contained in paragraphs VIII, IX, X, and XI of the complaint, and disagrees with the conclusions of law set forth therein; except that this defendant admits and alleges that the Interstate

Commerce Commission has undertaken to make a valuation of the pipe line properties of the plaintiff, pursuant to the provisions of the Interstate Commerce Act, as amended, including Section 19a thereof, but that defendant denies that any of the said provisions, or the Commission's construction and application thereof, are in any wise erroneous or unconstitutional or violative of any legal right of the plaintiff.

6. This defendant is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in paragraphs 12, 13 and 14 of the complaint; and this defendant alleges that the matters and things in said paragraphs are argumentative and self-serving and irrelevant to the issues involved in this suit. This defend- [fol. 125] ant further alleges that the order of the Interstate Commerce Commission under attack in this suit does not require plaintiff to surrender to the public the use of the pipe line referred to in the said paragraph 1w, or to do anything other than to comply with the provisions of Valuation Orders Nos. 26 and 27, that is to say, to cooperate with the Commission in the valuation of said pipe line. This defendant further alleges that nothing in the said order of the Interstate Commerce Commission under attack in the present suit requires any change in the use to which plaintiff is putting its pipe line property. This defendant further alleges that plaintiff has no standing to represent the public at large, but denies that compliance by plaintiff with the Commission's order would have any detrimental effect upon either the public at large or the plaintiff.

7. In answer to paragraph XV of the complaint, this defendant admits that under and by virtue of applicable statutes of the United States the plaintiff must comply with the Commission's order of June 12, 1944, in Valuation Docket No. 1267 (which is set forth as Appendix "B" to Exhibit "F" to the complaint, and appears on the next to the last page of the pamphlet entitled "Exhibits to Petition" filed by plaintiff with its complaint), when said order has become effective, or be subject to penalties prescribed in said statutes, but the Commission denies that compliance by plaintiff with the said order of the Commission will cause any substantial damage or any legal damage whatsoever to plaintiff. This defendant specifically denies that the

said order requires or compels plaintiff to file and publish tariffs; this defendant alleges that said order was made pursuant to the valuation provisions of Section 19a of the Interstate Commerce Act, as amended, and does not involve or invoke certain other regulatory provisions of said Act.

8. Except as herein expressly admitted, this defendant denies each and all of the allegations contained in the complaint, and specifically denies any such allegation in so far [fol. 126] as it conflicts with any allegation contained in this answer, or in the answer of the defendant Interstate Commerce Commission, or in the Commission's reports of December 14, 1942, and June 12, 1944.

Wherefore, this defendant prays that the relief prayed for by plaintiff be denied and that the complaint be dismissed at plaintiff's costs.

Edward Dumbauld, W. B. Watson Snyder, Special Assistants to the Attorney General, Department of Justice, Washington, D. C.

Wendell Berge, Assistant Attorney General. Charles E. Dierker, United States Attorney.

[fol. 127] I certify that a copy of the foregoing answer was this day mailed to the following persons:

Harry O. Glasser, Esq., Enid, Oklahoma.
Dan Moody, Esq., Austin, Texas.
Nelson Thomas, Esq., Interstate Commerce Commission, Washington, D. C.

This 2nd day of October, 1944.

Edward Dumbauld, Special Assistant to the Attorney General.

[File endorsement omitted.]

[fol. 128] In United States District Court

Amendment to the Petition—Filed October 12, 1944

Now comes Champlin Refining Company, Petitioner, with leave of the Court thereto first had and obtained, and files

this Amendment to the Petition, and thereto amends the Petition in the following particulars:

I

Insert in Paragraph IX, just after the sub-paragraph identified as (7), the following:

(8) The differential represents a charge assessed by Petitioner for transporting products through its pipe line from the refinery to the pipe line terminals.

(9) Petitioner makes a charge for moving its products from its refinery to the pipe line terminals.

(10) By transporting petroleum products by means of pipe line that crosses state lines, Petitioner becomes a pipe line company within the meaning of the Act.

(11) The differential represents the charge assessed by Petitioner for transporting petroleum products through its pipe line. A witness for Petitioner stated that the difference between the through railroad freight rate from Enid to Beatrice and the rail charge from Superior to Beatrice was the total charge made by Petitioner for transporting gasoline from Enid, including handling and all other items that go into the movement from the refinery to the pipe line terminal at Superior.

(12) As the pipe line crosses several state lines and carries petroleum products in interstate commerce, Petitioner is a pipe line company within the meaning of the Interstate Commerce Act.

(13) There is no dispute as to the statement of facts in the original report.

[fol. 129] (14) There is no contention that Petitioner transports the products of its refinery for its own use.

(15) In the case of contract sales, the interstate destination is known when the product leaves the refinery at Enid and the transportation through the pipe line is an incident to service for the public.

(16) Petitioner is willing to sell its products to any part of the consuming public that is willing to pay the "so-called differential" as compensation to Petitioner for transport-

ing the product from Enid through the pipe line to the respective terminals.

(17) The differential is added to the cost of the product in the sale of all products transported through the pipe line.

(18) The carriage performed by the Petitioner by means of the pipe line is in all of its respects carriage for the public.

(19) Petitioner is a common carrier of refined petroleum products by pipe line and is subject to the provisions of the Interstate Commerce Act.

II

Insert in Paragraph XI, just after the sub-paragraph identified as (1), the following:

Any finding made by the Commission in either the report of December 14, 1942, or in the report of June 12, 1944, contrary to the facts alleged in the foregoing several sub-paragraphs of this Petition, were made without any evidence to support them, are arbitrary, capricious and in excess of the powers and jurisdiction of the Interstate Commerce Commission.

As a part of this Amendment, Petitioner adopts all of the allegations and the prayer of its Petition.

Harry O. Glasser, Enid, Oklahoma; Dan Moody, Austin, Texas, Attorneys for Petitioner.

[File endorsement omitted.]

[fol. 129-a] In United States District Court

Before: Honorable Alfred P. Murrah, United States Circuit Judge, Honorable Edgar S. Vaught, United States District Judge; Honorable Stephen S. Chandler, Jr., United States District Judge

Order Suspending Enforcement of Order of I. C. C.

On this 12th day of October, 1944, the plaintiff appears by Messrs. Harry O. Glasser, Dan Moody and Nathan

Scarritt, its attorneys, and the defendant appears by Edward Dumbauld, Esq., Assistant to the Attorney General, and John Brett, Esq., Assistant United States Attorney, and the intervener, Interstate Commerce Commission, appears by Nelson Thomas, Esq., its attorney. Thereupon this cause comes on for hearing on application of plaintiff for an interlocutory injunction. The plaintiff asks and is granted leave to file amendment to its petition instanter without prejudice to this hearing and the defendant and the intervener are granted ten (10) days from this date to file answer thereto. Counsel for plaintiff makes statement of its case to the Court and withdraws Subdivision 14 of its petition from consideration of the Court. Counsel for defendant and intervener make their statement to the Court. Thereupon the plaintiff offers evidence in support of its application for a preliminary injunction, and J. J. Dunlavey is sworn and testifies in plaintiff's behalf, and plaintiff rests. The defendant and intervener announce that they have no evidence to offer and parties present oral arguments to the Court. It appearing to the Court that the expiration date of the order of the Interstate Commerce Commission is November 17, 1944, the Court enters an order enjoining the enforcement of said order pending the final disposition of this case. Thereupon the application for interlocutory injunction is submitted to the Court for determination, the plaintiff is granted thirty (30) days from this date to file its brief, and the defendant, and Interstate Commerce Commission are granted thirty (30) days thereafter to file their answer briefs.

* * * * * * * *

[fol. 130] IN UNITED STATES DISTRICT COURT

Before Murrah, Circuit Judge, and Vaught and Chandler, District Judges

OPINION—Filed March 21, 1945

CHANDLER, District Judge, delivered the opinion of the Court:

This is a suit to enjoin, set aside and annul an order of the Interstate Commerce Commission, dated June 12, 1944, requiring plaintiff to comply with the provisions of the

Commission's valuation procedure, as authorized by 49 U. S. C. A. s19A.

This Court's jurisdiction is based upon statutory provisions authorizing suit to be brought against the United States and requiring trial before a court of three judges, 28 U. S. C. A. 41 (28); 28 U. S. C. A. 45, 46, 47 and 48. These provisions refer to suits to enjoin, set aside, annul, or suspend any order of the Interstate Commerce Commission.

[fol. 131] Plaintiff, Champlin Refining Company, is a corporation organized under the laws of New Mexico with charter powers to produce, buy, sell and transport petroleum, to refine petroleum and to buy, sell and deal in the refined products of petroleum. It operates a refinery at Enid, Oklahoma, being authorized by the State of Oklahoma to do business within its borders.

The crude oil supplied to the refinery is obtained from numerous producing wells throughout the State of Oklahoma, some owned by plaintiff and some owned by other parties. It is collected and brought to the Enid Refinery by pipe lines of plaintiff's wholly owned subsidiary, Cimarron Valley Pipe Line Company.

The pipe line under consideration extends from plaintiff's refinery at Enid, Oklahoma, across Kansas, Nebraska, and a part of South Dakota, to Rock Rapids, Iowa. The construction of the line was begun by the Cimarron Valley Pipe Line Company in 1935 and completed as far as Superior, Nebraska, in the latter part of that year. The Cimarron Valley Pipe Line Company sold and conveyed its pipe line to Superior, Nebraska, to the Champlin Refining Company on June 10, 1935, before it was ever used. An extension of the pipe line from Superior, Nebraska, to Rock Rapids, Iowa, was completed about May 1, 1940. The total cost of construction as of December, 1940, was $3,198,028.66.

The line is 516 miles long, constructed of six inch welded pipe, is seamless and has no connection with any other pipe line. It is so constructed and equipped that products can be discharged from it only at Hutchinson, Superior and Rock Rapids. Plaintiff operates storage tanks and railroad and truck delivery facilities at these terminals. All products transported are owned by plaintiff and refined at its refinery at Enid, Oklahoma.

Plaintiff sells the products transported over the pipe line in "spot-market" and "contract" sales in both of which types of transactions the purchaser pays an amount equal to the refinery price at Enid, Oklahoma, plus an [fol. 132] amount designated as a "differential." This differential is an amount equal to the through railroad rate from Enid, Oklahoma, to destination, less the charges paid out by the purchaser for the short-haul transportation from the pipe line terminal to destination. The charges, however, are modified in some sales to meet the competitive prices made by other refineries.

The line is not used as a "gathering line" to bring crude oil to the refinery from the producing wells. The Cimarron Valley Pipe Line Company is employed for that purpose. It is what is known as a "products pipe line" used for the transportation of refined petroleum products. In the construction of the line, the right of way was secured by purchase and not by condemnation proceedings. Some condemnation proceedings were instituted by the Cimarron Valley Pipe Line Company prior to the purchase of the line by the plaintiff, but subsequently were dismissed and the property purchased.

Plaintiff publishes no tariffs with the Interstate Commerce Commission, or any other regulatory body, and accepts no oil products for transportation for other parties, or the general public. It does not permit any person, firm, or corporation, other than itself, to used its pipe line, its facilities, or anything pertaining to them, as a means of transportation of petroleum or any other commodity.

The only question involved is whether plaintiff is a "pipe line company" within the terms of the Interstate Commerce Act.

In 1906 the Interstate Commerce Act was amended to read as follows:

> "Sec. 1. That the provisions of this Act shall apply to any corporation or any person or persons engaged in the transportation of oil or other commodity, except water and except natural or artificial gas, by means of pipe line, * * * who shall be considered and held to be common carriers within the meaning and purpose of this Act, and to any common carrier

or carriers engaged in the transportation of passengers or property wholly by railroad * * * from one State or Territory of the United States, * * * to any other State * * *." 34 Stat. 584.

In 1920 the Act was further amended to read as follows:

"(1) That the provisions of this Act shall apply to common carriers engaged in——

* * * * * * *

[fol. 133] "(b) The transportation of oil or other commodity, except water and except natural or artificial gas, by pipe line, * * *.

"(c) * * * from one State * * * to any other State * * *.

* * * * * * *

"(3) The term 'common carrier' as used in this Act shall include all pipe line companies; * * * and all persons, natural or artificial, engaged in such transportation or transmission as aforesaid as common carriers for hire * * *." 41 Stat. 474. * * *

"19a. That the commission shall as hereinafter provided, investigate, ascertain, and report the value of all the property owned or used by every common carrier subject to the provisions of this Act." 37 Stat. 701. (49 U. S. C. A. s1, 19A.)

The construction of the Act was before the Court in Pipe Line Cases, 234 U. S. 548; 58 L. Ed. 1459, and Valvoline Oil Company v. United States, 308 U. S. 141; 84 L Ed. 151.

In Pipe Line Cases the Court was considering interstate pipe lines already engaged in transportation at the time of the passage of the 1906 amendment. The matter under consideration was the constitutionality of the act as applied to such companies. It held that certain of the companies were common carriers in substance if not in form and fell within the coverage of the Act even though engaged in the business at the time of the amendment.

With reference to the Standard Oil Company of Louisiana which was incorporated after the passage of the amendment, the Court held the act applicable for this same reason or because it entered the business of interstate transportation of oil by pipe line after the passage of the 1906 amendment.

As to the Uncle Sam Oil Company, the Court held that, being engaged only in transporting its own oil for its own use, the transportation involving neither purchase nor sale, such transportation was not transportation in commerce. The Court also undoubtedly took into consideration the fact that the company, having entered the field as a purely private pipe line prior to the passage of the 1906 amendment and having vested rights, arbitrary classification of such line as a common carrier would be unconstitutional.

[fol. 134] The Uncle Sam Oil Company case must be distinguished from the instant case upon the ground that plaintiff is transporting oil products *to market for sale to the public* and thus is engaged in transportation in commerce within the meaning of the Act. The time of transfer of title, whether at Enid, Oklahoma, or at Hutchinson, Superior, Rock Rapids or at purchaser's place of business, is technical. In either instance the public pays the transportation charge. A charge or "differential" equal to rail rates is added in "spot-market" sales to the current price of the oil products at Enid, Oklahoma, on the date of the delivery. In "contract" sales the products are sold at contract price for an agreed period of time plus this same "differential".

In either "spot" or "contract" sales the effect on the public is the same as if title passed to the purchaser at the refinery. The purpose of the broad coverage of the Act was to make it impossible for pipe line carriers to escape its terms upon such technicalities.

In the Valvoline Oil Company case, the company asserted that the oil flowing through its lines was not in commerce until *after* preparation for market, thereby admitting that after such preparation the transportation would be in commerce. In the instant case, the products are refined products being transported to market and are, therefore, transported in commerce.

We think the foregoing conclusions are inescapable from consideration of the plain terms of the Act and the following quotation from the opinion in Pipe Line Cases:

> "*The only matter requiring much consideration is the constitutionality of the act.* That the transportation is commerce among the states we think clear. That conception cannot be made wholly dependent upon technical questions of title, and the fact that the oils transported belonged to the owner of the pipe line is

not conclusive against the transportation being such commerce. The situation that we have described would make it illusory to deny the title of commerce to such transportation, beginning in purchase and ending in sale for the same reasons that make it transportation [fol. 135] within the act. The control of Congress over commerce among the states cannot be made a means of exercising powers not intrusted to it by the Constitution, but it may require those who are common carriers in substance to become so in form. *So far as the statute contemplates future pipe lines and prescribes the conditions upon which they may be established there can be no doubt that it is valid. So the objection is narrowed to the fact that it applies to lines already engaged in transportation.*" (Emphasis supplied.)

Plaintiff attempts to demonstrate that it does not fall within the coverage of the Act by asserting that it is not in fact a common carrier. The Act makes it a *statutory* common carrier.

The fact, if true, that plaintiff is a private carrier is immaterial since it is covered by the Act and chose to enter the business of transportation of oil products after the enactment thereof.

In our opinion, the plain meaning of the Act as amended is that its provisions apply to *all engaged in the interstate transportation of oil or other commodities, except water and except natural or artificial gas, by pipe line.*

The Act states that its provisions shall apply to "common carriers engaged in * * * the transportation of oil or other commodity, except water and except natural or artificial gas, by pipe line". It then defines the term "common carrier" to include "all pipe line companies * * * and all persons, natural or artificial, engaged in such transportation or transmission as aforesaid as common carriers for hire".

In the Valvoline Oil Company case the Court, in referring to the last clause of the definition of "common carrier," said:

> "This clause is a conjunctive and not a modifier. It does not affect the generality of the first clause as to pipe-line companies."

The Court said in the Pipe Line Cases in construing the 1906 Amendment:

> "The provisions of the act are to apply to any person engaged in the transportation of oil by means of pipe lines."

Congress intended to include all pipe lines without regard [fol. 136] to whether they were private lines or carried for the public.[1]

In the Valvoline Oil Company case the Court held that the provision in the 1920 amendment that the Act applied to "all pipe line companies" did not narrow the coverage of the Act. *We think this change in verbiage was made for the purpose of making it clear, if any doubt was created by the Uncle Sam Oil Company decision, that all future pipe lines engaged in the interstate transportation of oil or other commodities, except water and natural or artificial gas, were covered by its terms.*

The contention is made that plaintiff is not an interstate pipe line company; that it is a refining company. It is authorized by its charter, among other things, to transport petroleum. It produces and purchases oil, and, through its wholly owned subsidiary, Cimarron Valley Pipe Line Company, transports it by pipe line from points in Oklahoma to its refinery at Enid, Oklahoma, and after refining, transports the products *from* its refinery through its own line to Kansas, Nebraska and Iowa for the purpose of sale. Plaintiff could just as logically take the position that it is a "producer" or "carrier".

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[1] An amendment was suggested in the Senate limiting the coverage to pipe lines "carrying for the public". Senator Lodge opposed this and in sponsoring the amendment as passed stated:

> "But the amendment suggested by the Senator from Ohio to my amendment, to the effect that no pipe line, unless it carries for the public, shall come, under this rule, will, as the Senator from Minnesota (Mr. Nelson) says, absolutely destroy the value of my amendment." 40 Cong. Rec. 6361-65.

Valvoline Oil Company was engaged in the refining business, had similar charter powers, and transported oil *to* its two refineries. The Court there stated:

> "There is no controversy over whether appellant is an interstate pipe line company. *Obviously it is.*" (Emphasis supplied.)

As in the Valvoline Oil Company case, plaintiff claims that to hold the Act applicable to it amounts to the taking of [fol. 137] its property without due process of law. This contention is answered by the Court in the Pipe Line Cases. Plaintiff is a "future" pipe line company.

Plaintiff's petition to enjoin and annul the order of the Interstate Commerce Commission should be dismissed. Defendant is requested to prepare and submit findings of fact, conclusions of law and judgment in accordance with the views herein expressed.

[fol. 138] DISSENTING OPINION

VAUGHT, District Judge, dissenting:

I regret the necessity of disagreeing with the majority opinion.

In the majority opinion, however, the facts are fairly and clearly stated, as well as the issue of law.

Were we considering the Act of Congress (49 U. S. C. A. sec. 1(3) for the first time, I might be constrained to agree with my associates in their conclusion. However, the Supreme Court has considered this very question in The Pipe Line Cases, 234 U. S. 548, and Valvoline Oil Company vs. United States et al., 308 U. S. 141.

The question at issue is whether or not, for the purposes of valuation, the pipe line of the plaintiff is a common carrier within the terms of Section 1, Chapter 1, of the Act. (49 U. S. C. A. 1.)

The suit also involves the question of whether the required compliance with the Commission's valuation order would constitute a violation of the Constitution of the United States, by taking property of the plaintiff without just compensation, depriving it of its property without due process, or denying it equal protection of the law.

The pertinent sections of the statute are as follows:

49 U. S. C. A. sec. 1:

"(1) The provisions of this chapter shall apply to common carriers engaged in—

* * * * * * *

"(b) The transportation of oil or other commodity, except water and except natural or artificial gas, by pipe line, or partly by pipe line and partly by railroad or by water:

(c) * * * from one State * * * to any other State * * *.

* * * * * * *

"3) Definitions. The term 'common carrier' as used in this chapter shall include all pipe-line companies; telegraph, telephone, and cable companies operating by wire or wireless; express companies; sleeping-car [fol. 139] companies; and all persons, natural or artificial, engaged in such transportation or transmission as aforesaid as common carriers for hire. * * *

49 U. S. C. A. sec. 19a:

"(a) The commission shall, as hereinafter provided, investigate, ascertain, and report the value of all the property owned or used by every common carrier subject to the provisions of this chapter.

* * * * * * *

"(e) Every common carrier subject to the provisions of this chapter shall furnish to the commission or its agents from time to time and as the commission may require maps, profiles, contracts, reports of engineers, and any other documents, records, and papers, or copies of any or all of the same, in aid of such investigation and determination of the value of the property of said common carrier, * * *."

This case involves the interpretation of the statute as it pertains to the facts presented, and the distinguishing features, if any, between the facts shown in The Pipe Line Cases, supra, and Valvoline Oil Company vs. United States et al., supra.

In The Pipe Line Cases, the court had under consideration the act as it was amended June 29, 1906, 34 Stat. 584

(known as the Hepburn Act), in which section 1(3) then read:

> "That the provisions of this Act shall apply to any corporation or any person or persons engaged in the transportation of oil or other commodity, except water and except natural or artificial gas, by means of pipe lines or partly by pipe lines and partly by railroad, or partly by pipe lines and partly by water, who shall be considered and held to be common carriers within the meaning and purpose of this Act, * * *."

In the body of the opinion at page 559, the court said:

> "* * * The main question is whether the act does and constitutionally can apply to the several constituents that then had been united into a single line.
>
> "Taking up first the construction of the statute, we think it plain that it was intended to reach the combination of pipe lines that we have described. The provisions of the act are to apply to any person engaged in the transportation of oil by means of pipe lines. The words 'who shall be considered and held to be common carriers within the meaning and purpose of this act' obviously are not intended to cut down the generality of the previous declaration to the meaning that only those shall be held common carriers within the act who were common carriers in a technical sense, but an in- [fol. 140] junction that those in control of pipe lines and engaged in the transportation of oil shall be dealt with as such. * * * Its evident purpose was to bring within its scope pipe lines that although not technically common carriers yet were carrying all oil offered, if only the offerers would sell at their price."
>
> * * * * * * *
>
> "* * * So far as the statute contemplates future pipe lines and prescribes the conditions upon which they may be established there can be no doubt that it is valid. So the objection is narrowed to the fact that it applies to lines already engaged in transportation. But, as we already have intimated, those lines that we are considering are common carriers now in everything but form. They carry everybody's oil to a market, although they compel outsiders to sell it before taking it into their pipes. * * *"

In that case the Standard Oil Company controlled a number of pipe lines of other organizations, which, when taken together, formed a pipe line for transportation of oil across several states, and as stated by the court, at page 539:

> "* * * To meet the present amendment the Standard Oil Company took a conveyance of the New Jersey and Maryland lines, and the common carrier lines now end at insignificant places where there are neither market nor appliances except those of the Standard Oil, by which it would seem that the whole transport of the carriers' lines is received. * * *
>
> "Availing itself of its monopoly of the means of transportation the Standard Oil Company refused through its subordinates to carry any oil unless the same was sold to it or to them and through them to it on terms more or less dictated by itself. * * *"

There can be no question but that the oil thus transported, at the time of its transportation, was owned by the Standard Oil Company and that it was transporting its own oil through its own pipe line. The court then considered the Uncle Sam Oil Company and held that the facts as to that company did not fall within the description of the act as the transportation by that company was "merely an incident to use at the end," and said:

> "There remains to be considered only the Uncle Sam Oil Company. This company has a refinery in Kansas and oil wells in Oklahoma, with a pipe line connecting the two which it has used for the sole purpose of con- [fol. 141] ducting oil from its own wells to its own refinery. It would be a perversion of language, considering the sense in which it is used in the statute, to say that a man was engaged in the transportation of water whenever he pumped a pail of water from his well to his house. So as to oil. When, as in this case, a company is simply drawing oil from its own wells across a state line to its own refinery for its own use, and that is all, we do not regard it as falling within the description of the act, the transportation being merely an incident to use at the end." * * *"

The plaintiff contends it falls squarely within the holding as to the Uncle Sam Oil Company.

In Valvoline Oil Company v. United States, supra, Valvoline Oil Company owned a pipe line of 1,426 miles running to 9,020 wells in three states, into which it gathered some 75,000 barrels of oil per month for its two refineries in Pennsylvania which manufactured the products to be distributed to its trade. All of the oil was purchased from producers at the well, 50 per cent. originating in Pennsylvania, 38 per cent. in West Virginia, and 12 per cent. in Ohio. Surplus oil, not needed in its operations in its refineries, was sold to refineries in Pennsylvania and West Virginia; none of which came out of the state of the refinery. Because it did not transport interstate other oil than that which it purchased at the well for its own use, it claimed it was not a common carrier of oil subject to the Interstate Commerce Act, nor that it should be held to come within the terms of the statute. It contended that it was not a common carrier within the provisions of the act, that its pipe line was used primarily to transport oil to its own refineries, and that such transportation was not clothed with a public interest. The court, in passing upon the issues, said (p. 145):

> "In the present Act there is a change of language but we perceive none in meaning. Speaking of the amendments of the Transportation Act of 1920, which recast the Hepburn Amendment into the present form, the House Committee on Interstate and Foreign Commerce reported that the section here under consideration 'amends the first five paragraphs of section 1 of the Commerce Act, making minor corrections and classifying language in several respects, but making no important changes in policy.' As now written the section brings railroads under the Act by means of the [fol. 142] last clause of subsection (3) only. This clause is a conjunctive, not a modifier. It does not affect the generality of the first clause as to pipe-line companies.
>
> "The appellant relies upon the Pipe Line Cases to show that the present act does not cover a pipe line transporting oil for its own refining purposes only. The discussion referred to is that concerning the Uncle Sam Oil Company. But that company's pipe line was used for the '*sole purpose of conducting oil from its own wells to its own refinery.*' This was held

not to be transportation under the Act. Here, however, *it is the purchase from many sources* and subsequent carriage that determine the applicability of the statute to Valvoline." (Emphasis supplied.)

Under the holding in The Pipe Line Cases it was determined that not every "pipe line" that may be engaged in the transportation of oil is a common carrier, within the terms of the statute, even though it transports oil across state lines, and the Uncle Sam Oil Company's line was held to be an exception. In the Valvoline Case that distinction under the statute as amended was recognized and maintained, the court saying: "But that company's pipe line was used for the 'sole purpose of conducting oil from its own wells to its own refinery.'" While in The Pipe Line Cases the court said: "When, as in this case, a company is simply drawing oil from its own wells across a state line to its own refinery for its own use, and that is all, we do not regard it as falling within the description of the act, the transportation being merely an incident to use at the end."

Let us now consider the facts in The Pipe Line Cases and the Valvoline Case as distinguished from the facts shown in the instant case.

In The Pipe Line Cases the Standard Oil Company owned or controlled the pipe lines, which were engaged in transporting the oil from many owners. The court described the situation as follows, (234 U. S. 559):

> "Availing itself of its monopoly of the means of transportation the Standard Oil Company refused [fol. 143] through its subordinates to carry any oil unless the same was sold to it or to them and through them to it on terms more or less dictated by itself. In this way it made itself master of the fields without the necessity of owning them and carried across half the continent a great subject of international commerce coming from many owners but, by the duress of which the Standard Oil Company was master, carrying it all as its own. • • •"
>
> • • • • • • •
>
> "• • • It not only would be a sacrifice of fact to form but would empty the act if the carriage to the seaboard of nearly all the oil east of California, were

held not to be transportation within its meaning, because by the exercise of their power the carriers imposed as a condition to the carriage a sale to themselves. * * * Its evident purpose was to bring within its scope pipe lines that although not technically common carriers yet were carrying all oil offered, if only the offerers would sell at their price."

In the instant case we have none of these distinguishing features. The Champlin Refining Company is not engaged in "carrying all oil offered" but is carrying only its own refined product. It is not monopolizing "the means of transportation" of oil. It is not refusing to carry oil unless it is sold to it on its terms or any other terms. It simply is not engaged in carrying any oil except its own product, refined at its own refinery, and transported for its own use to its own terminals.

In the Valvoline Case, the Valvoline Oil Company had two refineries in Pennsylvania. Its pipe lines embraced 1,426 miles which ran to 9,020 wells located in Pennsylvania, West Virginia, and Ohio. It gathered from these wells some 75,000 barrels of oil per month for the purpose of refining the produce to be distributed to its trade. It could not use all the oil so gathered in its refineries and sold the surplus to other refineries, located one in Pennsylvania and one in West Virginia. I think the court distinguishes the fact situation in the Valvoline Case from the case at bar when it said: "*Here, however, it is the purchase from many sources and subsequent carriage that determine the applicability of the statute to Valvoline.*"

[fol. 144] In the instant case the Champlin Refining Company is not gathering through its pipe line the product it transports. The product it transports originates at its own refinery at Enid, Oklahoma. As so originated, it is owned by the company in its entirety, the pipe line being "merely an incident to use at the end," which is the marketing of its product. And, as stated by the court in the Valvoline Case, supra, in distinguishing between the facts there shown and the facts shown in The Pipe Line Cases, as to the Uncle Sam Oil Company: "But that company's pipe line was used for the 'sole purpose of conducting oil from its own wells to its own refinery.' This was held not to be transportation under the Act.".

Is the general public interested in such transportation as shown in the case at bar? The record does not disclose that anyone has sought to have oil transported through this pipe line. It does not disclose that the company transports any product but its own, nor that it holds itself out to the public as a carrier of the product of any who offer to avail themselves of its facilities, but on the contrary, it discloses that the line is constructed and maintained in such a manner that such facilities would not be available to any such transportation. It merely shows that the Champlin Refining Company refines its own product at its own refinery and transports it to market with its own facilities, for its own use, which use is to place it on the market. Certainly, the fact that the plaintiff added to the price of its products at its terminals what it considered to be a fair sum to cover the cost of transportation, would not and could not interest the buying public. It would have to compete with others at the market who were offering products of a like kind. The record discloses that its means of transportation had cost a large sum of money and that it had to maintain its transportation facilities, if it was an "incident to use at the end."

[fol. 145] There is a distinct difference between a pipe line engaged in *interstate commerce* and a pipe line which is a *common carrier*. In the first instance the pipe line may or may not be a common carrier. The determining factors are the use to which the pipe line is put and the statute which defines "common carrier."

If a pipe line is not operated for hire, then the statute, as construed by The Pipe Line Cases and the Valvoline Case, would not apply.

For the foregoing reasons, therefore, I respectfully dissent to the majority opinion.

[File endorsement omitted.]

[fol. 146] In United States District Court

Petitioner's Objections to the Proposed Findings of Fact Submitted by the Government and the Interstate Commerce Commission—Filed April 13, 1945

Petitioner objects to the proposed findings of fact and conclusions of law submitted by the Government and the

Interstate Commerce Commission in the particulars hereinafter shown, and requests additional findings and conclusions as hereinafter shown.

Objections to Findings of Fact

No. 1

To the use of the word "found," following the word "Commission" and preceding the word "that," in line 6, Paragraph 1, and request that the word "held" be substituted therefor.

No. 2

To the use of the words "gasoline pipe line system," following the word "mile" and preceding the word "consisting," in line 6, Paragraph 2, and request that the words "petroleum products pipe line" be substituted therefor.

No. 3

* * * * * * *

No. 4

* * * * * * *

[fol. 147] No. 5

(a) To add following the word "carrier" and before the word "and" in the third line of Paragraph 5, the following words: "operating wholly within the State of Oklahoma."

(b) To add the word "voluntarily" following the word "involved" and preceding the word "conveyed," in line 11, in Paragraph No. 5; and substitute for the word "plaintiff," being the last word in said sentence, the word "Cimarron."

(c) That following the word "been" and preceding the word "by" in the last line of said Paragraph No. 5, add the word "wholly."

No. 6

(a) To add the words "by the purchasers," after the word "terminals," line 6, Paragraph No. 6, and strike the words, lines 7 and 8, Paragraph No. 6, following the word "trucks," "to dealers and distributors," and substi-

tute therefor the words "at the option of such purchaser or purchasers."

(b) To insert the words "occasionally one or more of such trucks is used to haul gasoline to some jobber or dealer in the same territory," in lieu of the words "to jobbers and dealers," in line 11, Paragraph No. 6.

No. 7

The Petitioner objects to all of that part of the proposed finding No. 7 following the word "product" in line 11 of said Paragraph, and asks that the court substitute in lieu thereof the following:

"When the products line was constructed, it was concluded by the management of the company that products would be marketed at terminals at a delivered price which would, in addition to the F. O. B. charge at the Enid Refinery, include a charge which, for the lack of a better term, was called a differential which was fixed at such sum as would enable Champlin to deliver at the terminal, its products F. O. B. such terminal at a price which, with the purchaser's transportation costs beyond such terminal, would equal the cost at the jobber's place of business of like products of manufacturers competing with the Champlin Company in such territory.

"When the Hutchinson, Kansas, terminal was opened in July, 1935, Champlin established a differential of 3/4ths of a cent per gallon above the Group Three, Oklahoma Refiners, price for delivery to jobbers located in any Kansas point, and 1/4th cent per gallon to jobbers located in Colorado and Missouri. As [fol. 148] Wichita, McPherson and other Kansas refining points were maintaining the same price F. O. B. their refinery for Colorado and Missouri points as the Champlin Company was maintaining F. O. B. Enid, and Champlin immediately eliminated the differential for those points, and reduced the differential to Kansas points to 1/4th cent per gallon. This differential of 1/4th cent per gallon for the State of Kansas was in keeping with the price quoted by Kansas refiners for Kansas destination.

"The Superior, Nebraska terminal opened in August, 1935, was located in an area with no nearby refineries,

and presented an entirely new marketing problem to the Champlin Company. The Champlin Company, therefore, established as the yardstick for differentials the difference between the established rail rates from Oklahoma to points in Nebraska and the newly established rail rates from Oklahoma to points in Nebraska and the newly established rail rates from Superior to points in Nebraska. As no rail rates were made possible from the Superior, Nebraska terminal to points in Colorado, Wyoming, North Dakota and South Dakota, and rail rates were established to a few Iowa points where Champlin plants were being operated, these latter rail rates averaging approximately one-half cent per gallon less than from Group Three (Oklahoma Refiners) the Champlin Company immediately established from the Superior, Nebraska, terminal a differential of one-half cent per gallon to all points in Colorado, Wyoming, North Dakota, South Dakota and Iowa.

"The entire plan of differentials attempted to meet competitors' prices at all destinations. A differential based on rail rates only, governing Champlin's delivered prices at the Superior terminal was found to be inadequate for the purpose intended, viz: to meet competition, inasmuch as products from Kansas refineries were being delivered by truck transports at lesser prices than Champlin products priced upon such basis, and adjustments were therefore made.

"* * * Many adjustments were made in the years of 1936, 1937, 1938, and a material number in 1939, 1940, and 1941. * * *."

No. 8

To the second clause, lines 2 and 3, Paragraph No. 8, for omitting to state "that Champlin has never offered to transport or been asked to transport any products belonging to any other company or person," and asks that the court insert following the word "transported" and preceding the word "any," line 2, Paragraph 8, the words "or offer to transport or been asked to transport;" and that the court add following the word "Company," line 3, Paragraph 8, the words, "or person."

Petitioner also asks that the words "stating transportation *changes*" (sic), line 10, page 5, proposed finding 8, be

stricken, inasmuch as such finding was not made by the Commission (49 Val. Rep. 467) and leaves the erroneous impression that tariffs of some sort have been filed. The fact is as the Commission found,

"No tariffs have been filed * * *."

[fol. 149] No. 9

(a) To the use of the words "pipe line," following the word "integrated" and preceding the word "company," line 1, Paragraph 9, and ask that the court substitute therefor the word "oil," as used in this connection in the findings of the Commission.

(b) To the use of the words "by pipe line of the products" following the word "distribution," line 6, Paragraph 9, and ask that the court substitute in lieu thereof the words "thereof either," as used by the Commission in this connection.

No. 10

(a) To the first sentence of Paragraph 10, for the reason that it impliedly finds that Champlin voluntarily initiated proceedings before the Interstate Commerce Commission, and to make said sentence speak the facts, asks that the court insert following the word "Champlin," line 1, Paragraph 10, the following: "Following a demand by the Interstate Commerce Commission that it file with the Commission facts for valuation of the pipe line for rate making purposes."

(b) To the words, "initiated by," preceding the word "said," in the second line of the second sub-paragraph of Paragraph 10, and to make said paragraph speak the facts, asks the court to substitute in lieu thereof, the words "in relation."

(c) To the use of the word "found," line 8 of the third sub-paragraph of Paragraph 10, for the reason that the matter there referred to is not a finding but a purported law conclusion of the Commission, and asks that the court substitute in lieu of said word, the word "held."

(d) To the first sentence of the fourth sub-paragraph of Paragraph 10, for the failure therein to state that the report on reargument was not concurred in by all members of the

Commission, and to make said sentence speak the facts, requests that the court insert following the word "Commission" in the third line of said paragraph, the following: "with Chairman Patterson and Commissioner Porter dissenting."

(e) To the first use of the word "is" in the second sentence in the fourth sub-paragraph of Paragraph 10.

[fol. 150] No. 11

To all of Paragraph No. 11, for the reason that the same is not a finding of fact, but is an expression of conclusions of law.

Harry O. Glasser, Dan Moody, Counsel for Champlin Refining Company.

[File endorsement omitted.]

[fol. 151] In United States District Court

Petitioner's Objections to Proposed Conclusions of Law —Filed April 13, 1945

No. 1

To Paragraph No. 1, for the reason that it appears from the undisputed evidence in this case that Champlin Refining Company is not "a pipe line company," and is not "a common carrier of petroleum products by pipe line in Interstate Commerce," within the meaning of those terms as used in the Interstate Commerce Act, and there is no evidence upon which such a conclusion of law could be found, and it necessarily follows that Champlin's operations of its pipe line are not subject to the provisions of the Interstate Commerce Act, or to any section or part thereof.

No. 2

To Paragraph No. 2, because it appears from the undisputed testimony, as a matter of law, that Champlin's operations of its pipe line are not subject to the terms of the Interstate Commerce Act, and, therefore, the Interstate Commerce Commission was without jurisdiction to enter the order challenged in this suit.

No. 3

To Paragraph No. 3, because it appears as a matter of law from the undisputed evidence in this case that Champlin's operations of its pipe line are not within the terms of the Interstate Commerce Act, and the Interstate Commerce Commission, therefore, being without jurisdiction, the challenged order could neither be lawful nor valid.

[fol. 152] To the conclusion of law expressed by the majority in its opinion that Section 1 of the Interstate Commerce Act includes in its terms "all pipe lines without regard to whether they were private lines, or carried for the public," and that said section applies to "all engaged in interstate transportation of oil * * * by pipe line."

To the conclusion expressed in the majority opinion of the court that Petitioner is a "statutory common carrier."

To the conclusion expressed in the majority opinion that Champlin, because it moves its oil products by pipe line for the purpose of later marketing them, "is engaged in transportation in commerce within the meaning of the Act."

To the conclusion expressed in the majority opinion that petitioner is a " 'future' pipe line company."

To the conclusion expressed in the majority opinion that the "differential" is a transportation charge.

No. 4

To Paragraph No. 4, because it appears from the undisputed testimony as a matter of law that Champlin is not a common carrier within the meaning of the Interstate Commerce Act, and, therefore, there is no evidence to support the findings of the Commission that Champlin is a common carrier, that it is a pipe line company, and that it is engaged in interstate commerce, within the meaning of the Interstate Commerce Act, or to support either of said findings or conclusions.

No. 5

To Paragraph No. 5, because it appears from the undisputed testimony as a matter of law that the order of the Commission has the effect to take petitioner's property in violation of the Fifth Amendment to the Constitution of the United States.

[fol. 153] No. 6

To Paragraph No. 6, because it appears from the undisputed testimony as a matter of law that the petitioner is entitled to the relief prayed for in its petition, and to an injunction restraining the Commission from enforcing the order promulgated by it against the Petitioner.

Harry O. Glasser, Dan Moody, Counsel for Champlin Refining Company.

[File endorsement omitted.]

[fol. 154] In United States District Court

Order Denying Petition for Rehearing—Filed April 13, 1945

This cause came on to be heard on the 13th day of April, 1945 on the Petition for Rehearing herein, and the court having considered said petition and being fully advised in the premises, It Is Ordered, Adjudged and Decreed that said petition be and the same is hereby denied.

To all of which the Champlin Refining Company excepts.

Dated at Oklahoma City, Oklahoma the day and year above written.

Alfred P. Murrah, Circuit Judge; Stephen S. Chandler, Jr., District Judge.

I am of the opinion that such petition should be granted and, therefore, dissent from the foregoing order.

Edgar S. Vaught, District Judge.

[File endorsement omitted.]

[fol. 155] In United States District Court

Petitioner's Requested Findings of Fact—Filed April 16, 1945

Comes Now, the petitioner and respectfully asks that the following separately numbered findings of fact be entered in this cause in conformity with the findings of the Interstate Commerce Commission in the respective instances noticed:

(1) That no sale of products of any kind or character has ever been made upon agreement or condition that such products would be placed in said pipe line at Enid for delivery through such pipe line.

(2) The Champlin Company does not carry anything for the public, nor for any dealer or marketer or other person, wholesale or retail, for hire, or otherwise, directly or indirectly.

(3) It carries its own products for its own account, to storage tanks in Hutchinson, Superior and Rock Rapids, from which tanks only, if there, for the first time, negotiates and makes sales to dealers who solely determine the means by which such products shall be carried by such purchaser from such tanks to their respective places of business.

(4) That "sales" are made at the storage terminals giving effect to the "differential," so that the jobbers and brokers are enabled to retain a commission and "still sell the product at the delivered price prevailing in the competitive market." (49 Val. Rep. 466).

(5) That the finding of the Commission, 49 Val. Rep. 465, as follows:

> "• • • When the line was nearing completion but before it was put into operation, a change in plans was decided upon which would eliminate the Cimarron Valley from operation outside of the State of Oklahoma in order that the Champlin might complete construction of [fol. 156] the line and operate it as a private-products line without assuming any of the burdens of a common carrier, • • •"

be included in the findings of fact of this court, as such finding so made is of importance in the determination of the ultimate question.

(6) That the third line of finding 5 as proposed by counsel for the Government, be amended to conform with the findings of the Commission (49 Val. Rep. 465) by adding after the words "common carrier," and before the word "and," the words, "operating wholly in the state of Oklahoma," which amendment is vitally important, inasmuch as all oil transported in the Cimarron Valley line for processing for market, through the products line, is Okla-

homa production and has not been in interstate transportation in any way before delivery to the refinery.

(7) The petitioner requests the court, in lieu of the Government's proposed findings set forth in the last sentence of proposal No. 7, at the top of page 5 of proposed findings, to find in part as the Commission did find (49 Val. Rep. pp. 465-6), that,

> "* * * The *products are marketed* at the terminals, sometimes by contract running for a definite period, at a delivered price which in addition to the f. o. b. charge at the Enid refinery includes a charge, called a differential, fixed at a sum which enables the Champlin to deliver these products at the pipe line terminal at a price which, added to the transportation costs beyond the terminal, equals the costs at the jobber's place of business of like products sold by competitors of the Champlin in the territory served. * * * Numerous adjustments have been made in the differentials from time to time as developments in the competitive situation made such changes necessary or expedient."

(8) The petitioner requests the court to further find, as a part of paragraph 7 (set forth in the record, pp. 82, 83 and 84, and undisputed by the Government) as follows:

"* * *"

> "When the Hutchinson, Kansas, terminal was opened in July, 1935, Champlin established a differential of ¾ths of a cent per gallon above the Group Three, Oklahoma Refiners, price for delivery to jobbers located in any Kansas point, and ¼th cent per gallon to jobbers located in Colorado and Missouri. As Wichita, McPherson and other Kansas refining points were maintaining the same price F. O. B. their refinery for Colorado and Missouri Points as the Champlin company was maintaining F. O. B. Enid, Champlin immediately eliminated the differential for those points, and reduced the differential to Kansas points to ¼th cent per gallon. This differential of ¼th cent per gallon for the State of Kansas was in keeping with the price quoted by Kansas refiners for Kansas destination.

[fol. 157] "The Superior, Nebraska terminal opened in August, 1935, was located in an area with no nearby refineries and presented an entirely new marketing problem to the Champlin company. The Champlin company, therefore, established as the yardstick for differentials the difference between the established rail rates from Oklahoma to points in Nebraska and the newly established rail rates from Superior to points in Nebraska. As no rail rates were made possible from the Superior, Nebraska terminal to points in Colorado, Wyoming, North Dakota and South Dakota, and rail rates were established to a few Iowa points where Champlin plants were being operated, these latter rail rates averaging approximately one-half cent per gallon less than from Group Three (Oklahoma Refiners) the Champlin company immediately established from the Superior, Nebraska, terminal a differential of one-half cent per gallon to all points in Colorado, Wyoming, North Dakota, South Dakota and Iowa.

"The entire plan of differentials attempted to meet competitors' prices at all destinations. A differential based on rail rates only, governing Champlin's delivered prices at the Superior terminal was found to be inadequate for the purpose intended, viz: to meet competition, inasmuch as products from Kansas refineries were being delivered by truck transports at lesser prices than Champlin products priced upon such basis, and adjustments were therefore made.

" * * * "

"Many adjustments were made in the years of 1936, 1937, 1938, and a material number in 1939, 1940, and 1941. * * * "

(9) "That the right of eminent domain has never been assumed or exercised by Champlin in connection with this pipe line," as found by the Commission, 49 Val. Rep. 467;

(10) That,

"For some years prior to 1935, the business of the Champlin showed a steady decline, because the construction of refineries in areas near former markets and the operation of pipe lines, barge lines, and transport trucks provided sources of supply near many

customers, all of which was destructive of trade connections of the Champlin in the territory thus affected. The construction of the pipe line resulted in an upward trend in business of the Champlin so that by 1940 the company had reached a volume of business equal to the peak previously enjoyed. That the Champlin meets keen competition in the territory served is indicated by the fact that for the first 6 months of 1941 the total sales of the Champlin in the States of Colorado, Kansas, Nebraska, Iowa, Minnesota, and South Dakota, which are served by the pipe line, equaled 3.5 percent of the whole business of the petroleum industry in those States. This comparison is based on information furnished to the Champlin by the tax-collection officials of the respective States."

in conformity with the findings of the Commission (49 Val. Rep. 464).

No. 11. The petitioner requests the court to find, in accordance with the testimony of L. A. Snyder, Record pp. 71, 72 and 73, as follows:

That the Champlin Company is engaged in marketing [fol. 158] petroleum products through sales representatives in Oklahoma, Kansas, Nebraska, Colorado, Wyoming, North Dakota, South Dakota, Minnesota, Iowa, Wisconsin, Illinois, and Missouri, and that the petroleum products which are marketed, are delivered to the purchaser in the respective states in the following manner:

"* * *".

"Oklahoma, by tank car and transport truck. Kansas, transport truck and tank car from pipe line terminal at Hutchinson, Kansas, and in the case of lubricating oil by company-owned trucks from Enid, Oklahoma. Nebraska, transport truck and tank car from the Superior, Nebraska terminal and the Superior pipe line terminal. Colorado, transport truck from the Hutchinson, Kansas and the Superior, Nebraska terminals. Eastern Wyoming, transport truck from the Superior, Nebraska, terminal. South Dakota, by transport truck from the Superior, Nebraska, and the Rock Rapids, Iowa, terminals. North Dakota, transport truck from the Rock Rapids, Iowa terminal.

Minnesota, by tank car and transport truck from the Rock Rapids, Iowa, terminal. Northern Iowa, by truck and tank car from the Rock Rapids, Iowa, terminal. Southern Iowa, by transport truck from the Superior, Nebraska, terminal. Illinois and Wisconsin, by tank car from the Enid, Oklahoma refinery. Northern Missouri, by transport truck from the Hutchinson, Kansas, terminal. Southern Missouri, by tank car and transport truck from the Enid, Oklahoma refinery.

"* * *"

That the Champlin Company makes investigation in each case as to the type of carrier that such type of truck so employed in any instance happens to be and that such carriers are "private contract" and "common." That these transport trucks are all employed by the jobber who purchases such petroleum products and that the Champlin Company does not have anything to do with the employment of such carriers.

That the Champlin Company owns and operates

"* * * five 3,750-gallon transport trucks stationed at Rock Rapids, Iowa, terminal, by which deliveries are made to Champlin-owned outlets in north central Iowa, Southern Minnesota, and to jobbers and dealers in the same territory."

"* * * that in certain instances the retail branch of the Champlin business employs outside transport carriers to haul by truck refined products from the Enid [fol. 159] refinery, as well as all terminals on the pipe line, to *bulk plants owned by the Champlin Company*, out of which local dealers and consumers are served by tank wagons owned and operated by the Champlin Company."

Respectfully submitted, Harry O. Glasser, Dan Moody, Counsel for Champlin Refining Company.

I think the foregoing Requested Findings of Fact should be adopted by this court.

Dated at Oklahoma City, Oklahoma this 16th day of April, 1945.

Edgar S. Vaught, United States District Judge.

[File endorsement omitted.]

[fol. 160] IN UNITED STATES DISTRICT COURT

PETITIONER'S REQUESTED CONCLUSIONS OF LAW—Filed April 16, 1945

(1) That the operations of the Champlin Company in the use of its products pipe line, do not

(a) make it a "pipe line company" within the provisions of the Interstate Commerce Act,

either as,

(1) a statutory pipe line,

or,

(2) a "common carrier" of petroleum products by pipe line in interstate commerce,

and is, therefore, relieved generally of the requirements of the provisions of the Interstate Commerce Act applicable to common carriers of such products by pipe line in interstate commerce, and more particularly of the provisions of Section 19a of said Act.

(2) That such operations as aforesaid, do not make such products pipe line a "future" pipe line within that term as defined by the Supreme Court of the United States in the Pipe Line Cases, 234 U. S. 548, 58 Law Ed. 1459.

(3) That the Champlin Company is not a pipe line carrier within the meaning of the Interstate Commerce Act.

(4) That the Champlin Company is not a common carrier in its products pipe line operations.

(5) That the Interstate Commerce Commission is without jurisdiction to enter the order complained of.

[fol. 161] (6) That the order of the Interstate Commerce Commission of which petitioner complains, is unlawful and invalid for the want of legislative grant, and/or, constitutional authority to enter the same.

(7) That the findings made in the two reports of the Commission above referred to are wholly insufficient to support the Commission's reports and order.

(8) That the Interstate Commerce Act as construed by the Commission in said reports and order, is violative of

the Constitution of the United States, and the order complained of deprives the petitioner of its constitutional property rights in derogation of the 5th Amendment to the Constitution.

(9) That petitioner's prayer for relief should be granted in the manner and form set forth in its Amended Petition.

Dated at Oklahoma City, Oklahoma this 16th day of April, 1945.

Harry O. Glasser, Dan Moody, Counsel for Champlin Refining Company.

I think the foregoing Requested Conclusions of Law should be adopted by this court.

Dated at Oklahoma City, Oklahoma this 16th day of April, 1945.

Edgar S. Vaught, United States District Judge.

[File endorsement omitted.]

[fol. 162] IN UNITED STATES DISTRICT COURT

FINDINGS OF FACT AND CONCLUSIONS OF LAW—Filed April 16, 1945

The above-entitled suit coming on to be heard upon the pleadings and evidence, including the complete record of the proceedings before the Interstate Commerce Commission, and counsel for all parties having been heard, and briefs received and considered, and the Court being fully advised in the premises, and having made and filed its written opinion, makes the following findings of fact and conclusions of law:

Findings of Fact

1. This suit was brought under the provisions of the Urgent Deficiences Act of October 22, 1913, to set aside an order of the Interstate Commerce Commission, made on June 12, 1944, in Valuation Docket No. 1267, and was heard and determined by a duly constituted court of three judges pursuant to the provisions of said Act. Said order of the Commission held that petitioner, Champlin Refining Company is a common carrier of refined petroleum products by

pipe line and subject to the provisions of the Interstate Commerce Act, and required said company to comply with the provisions of Valuation Orders Nos. 26 and 27 issued by said Commission made pursuant to Section 19a of the said Interstate Commerce Act.

[fol. 163] 2. The petitioner Champlin Refining Company (hereinafter called the Champlin) is a corporation of the State of New Mexico authorized by its charter to produce, buy, sell, and transport petroleum; to refine petroleum, and to buy, sell, and deal in the refined products of petroleum. The pipe line involved in this suit, which the Champlin owns and operates, is a 516-mile petroleum products pipe line system consisting of welded 6-inch pipe extending from Enid, Okla., to Rock Rapids, Iowa. In connection with the pipe line the Champlin operates terminals with storage tanks as well as railroad and truck delivery facilities at Hutchinson, Kansas, Superior, Nebraska, and Rock Rapids, Iowa. The portion of the pipe line from Enid through Hutchinson and Superior, was completed in June 1935. The portion of the pipe line from Superior to Rock Rapids, 260 miles, and the terminal facilities at Rock Rapids were completed in May 1940. Storage facilities have been provided at the terminal stations with approximate capacities as follows: At Hutchinson, 161,000 barrels; at Superior, 191,000 barrels; and at Rock Rapids, 330,000 barrels. The total cost of the pipe line and appurtenant facilities as of December 31, 1940, was $3,189,028.66.

3. In addition to the products pipe line involved in this suit, the Champlin also operates oil wells, an oil refinery, tank cars, filling stations, gasoline and oil bulk plants; oil trucks and other equipment including approximately 149 oil wells on 53 leases in Oklahoma, 45 wells on 13 leases in Kansas, and 52 wells on 10 leases in Texas; approximately 75,000 acres of undeveloped leases situated in Oklahoma, Kansas, Texas, New Mexico, Alabama and Illinois; the oil refinery at Enid, Oklahoma, which processes approximately four and a half million barrels of crude oil annually, producing a complete line of refined oil products; 723 tank cars used to transport the products of the refinery to company bulk plants or to jobbers; approximately 316 filling stations and 248 gasoline and oil bulk distribution tanks; motor trucks used to transport products and in the main-

[fol. 164] tenance and operation of its pipe lines, and various other equipment used to promote the producing, purchasing, and refining of crude oil and the marketing of the products thereof.

4. It also owns all of the stock of the Cimarron Valley Pipe Line Company (hereinafter referred to as the Cimarron) which owns and operates approximately 450 miles of crude oil gathering lines in the State of Oklahoma, the principal source of crude oil for the Champlin's refinery at Enid. The pipe line involved in this case is not used as a gathering line and no crude oil is passed through it.

5. Construction of the portion of the products pipe line from Enid to Superior was undertaken by the Cimarron, which was then and now is, a common carrier operating wholly within the State of Oklahoma and a wholly owned subsidiary of the Champlin. The original purpose was to construct and operate a common carrier pipe line, and a certificate to that effect was issued to the Cimarron by the State of Kansas upon application by it. In connection with the acquisition of right-of-way for this construction, the Cimarron instituted four condemnation suits against seven individuals in the district courts in the State of Kansas, but while the suits were pending, satisfactory settlements were made with the respective contesting owners of the lands, and the suits were dismissed by Cimarron. Before the line was completed or put into operation, the Cimarron on June 10, 1935, executed a bill of sale to the Champlin and made assignment of all rights-of-way that had been acquired in the construction of the property. Since that time the Cimarron has had nothing to do with the further construction or operation of the products pipe line. Construction of the pipe line was completed by Champlin, and operation thereof has been wholly by Champlin.

6. The crude oil from which the products transported by the Champlin in the products pipe line are produced is all originated in the State of Oklahoma and transported to the refinery at Enid by the Cimarron. All of the petroleum products transported through the line involved in this suit [fol. 165] are owned by the Champlin. The products are transported beyond the three pipe line terminals f. o. b. either by rail or by common or contract carrier trucks to dealers and distributors, the carrier being designated

by the purchaser, except that the Champlin operates five 3,750 gallon capacity transport trucks from the Rock Rapids terminals by which deliveries are made to company-owned outlets in North Central Iowa and Southern Minnesota, and to jobbers and dealers in the same territory. Other transport trucks, not owned by Champlin, are employed by the Champlin to haul refined products from the refinery and the three terminals of the pipe line to the 248 bulk tanks owned. From these bulk tanks local dealers and consumers are served by tank wagons owned and operated by the Champlin. The Champlin operates approximately 316 retail filling stations in the territory served by the pipe line.

7. In disposing of its petroleum products at its three terminals in Kansas, Nebraska, and Iowa, respectively, the Champlin uses two types of sales; one is known as the spot-market or date of shipment sale, the other, known as a contract sale, is based on yearly contracts with its customers. In spot sales the price of the product is normally based upon the Chicago Journal of Commerce "Group 3" (Oklahoma) prices at Enid as shown in the issue of the Thursday preceding date of sale. These prices are made effective at 7:00 a. m. Friday morning and remain in force until the succeeding Friday, or until a change is made in the Chicago Journal of Commerce price for the particular product. The price of the product at the pipe line terminal used includes, in addition to the spot or f. o. b. price at the Enid refinery, an additional sum called a differential. Said differential is computed by subtracting from the through railroad freight rate from Enid to final destination (usually the purchaser's point of business) the carrying charges from the pipe line terminal to final destination. In other words, the so-called differential is adjusted so that the through charge to the [fol. 166] final transportation destination of the product will equal the cost of the product at the refinery plus the through transportation cost from the refinery by rail, or other means, to final destination. Competitive and other conditions sometimes cause departures from the prices arrived at in accordance with the formula above described. Contract sales are likewise made upon the basis of Enid refinery price plus differential.

8. The Champlin is the sole owner of the products transported through its pipe line; it has never transported,

offered to transport or been asked to transport any products belonging to any other company or person; its pipe line does not connect with any other pipe line but only with storage tanks at the three terminal points; there are no facilities for putting any petroleum product into the line other than at the Enid refinery; delivery of the products at the three terminal points is made from the Champlin's storage tanks by means of truck racks or railroad tank car racks and is not made directly from the pipe line in any instance; no tariffs stating transportation charges have been filed with the Interstate Commerce Commission or with any state commission or regulatory body.

9. The Champlin is a fully integrated oil company owning and operating, either directly or through its subsidiary the Cimarron, every facility necessary for the production and the transportation of crude oil by a gathering pipe line, the refining of such crude oil, the transportation by pipe line of the products of its refinery, and the distribution thereof either through jobbers, or directly, to the consuming public.

10. On August 21, 1941, the Champlin, following a demand by the Interstate Commerce Commission that it file with the Commission facts for valuation of the pipe line, filed with the Interstate Commerce Commission a petition alleging that it is not a common carrier subject to the provisions of the Interstate Commerce Act and praying that the Commission so determine its status. It prayed further that it be relieved of the requirement of filing the valuation reports [fol. 167] prescribed by the Commission under the provisions of Section 19a of the Act, which reports had previously been demanded of the Champlin by the Commission's Bureau of Valuation.

The Commission by its Division 2 designated the proceeding in relation to said petition as Valuation Docket No. 1267 and assigned the same for hearing before a Commission examiner. When the matter came on for hearing on November 13, 1941, the Champlin filed an amended petition of the same general purport as that previously filed.

A large volume of evidence both oral and documentary was received at the hearing, and the matter was submitted to Division 2 of the Commission for determination; on December 14, 1942, said division made its report which is set out in the printed pamphlet filed by the plaintiff entitled

"Exhibits to Petition", and is officially reported in volume 49 I. C. C. Valuation Reports, beginning on page 463. In said report it was held that the Champlin is engaged in the interstate transportation of refined petroleum products by pipe line, that it is engaged in interstate commerce and is a common carrier subject to the Interstate Commerce Act. The division concluded that no order was required at that time.

Upon petition of the Champlin the Commission reopened the proceeding for reargument before the entire Commission, and the Commission (with two members dissenting) on June 12, 1944, made its Report on Reargument in which the findings made by Division 2 in the prior report were affirmed; and the Commission ordered the Champlin to comply with the provisions of Valuation Orders Nos. 26 and 27. Said report of the Commission on reargument, is correctly set out in petitioner's "Exhibits to Petition" above referred to, and is officially reported in Volume 49 of I. C. C. Valuation Reports at page 549.

[fol. 168] Conclusions of Law

The Court states the following conclusions of law:

1. That the Champlin Refining Company is a pipe line company and is a statutory common carrier of petroleum products by pipe line in interstate commerce, and is subject to the provisions of the Interstate Commerce Act applicable to such common carriers, including, in particular, Section 19a of said Act.

2. That the Interstate Commerce Commission had jurisdiction to enter the order complained of.

3. That the order which the plaintiff here seeks to set aside is a lawful and valid order of the Interstate Commerce Commission.

4. That the findings made in the two reports of the Commission above referred to are sufficient to support the Commission's order and that the evidence received by the Commission is sufficient to support said reports and order.

5. That the Interstate Commerce Act as construed by the Commission in said reports and order is not violative of any provision of the Constitution of the United States and that

the Commission's order deprives the plaintiff of no constitutional right.

6. That the bill of complaint herein is without merit and should be dismissed at the cost of the plaintiff.

This 16th day of April, 1945.

Alfred P. Murrah, United States Circuit Judge; ——— ———, United States District Judge; Stephen S. Chandler, Jr., United States District Judge.

I hereby dissent from the foregoing findings of fact and conclusions of law.

Edgar S. Vaught, United States Dist. Judge.

[File endorsement omitted.]

[fol. 169] IN THE DISTRICT COURT OF THE UNITED STATES FOR THE WESTERN DISTRICT OF OKLAHOMA

No. 1559

CHAMPLIN REFINING COMPANY, Petitioner,

v.

UNITED STATES OF AMERICA, Respondent,

INTERSTATE COMMERCE COMMISSION, Intervener

FINAL DECREE—Filed April 16, 1945

This cause having come on for final hearing and the Court having handed down its written opinion and made and filed its findings of fact and conclusions of law;

It is ordered, adjudged, and decreed, That the Plaintiff's petition be, and it is hereby, dismissed at the plaintiff's cost.

This April 16th, 1945.

Alfred P. Murrah, United States Circuit Judge; Stephen S. Chandler, Jr., United States District Judge.

I dissent to the entry of this decree.

Edgar S. Vaught, United States District Judge.

[File endorsement omitted.]

[fol. 170] IN UNITED STATES DISTRICT COURT

PETITION FOR APPEAL TO THE SUPREME COURT OF THE UNITED STATES—Filed April 16, 1945

The Champlin Refining Company, petitioner in the above entitled case, conceiving itself aggrieved by the final decree entered by this court in the above entitled cause on the 16 day of April, 1945, does hereby appeal, in conformity with the provisions of Sections 47 and 47a, Title 28, United States Code, from said final decree to the Supreme Court of the United States, for the reasons specified in the assignment of errors, which is filed herewith, and prays that a transcript of the record, proceedings, exhibits and papers upon which said final decree was made, duly authenticated, be transmitted forthwith to the Supreme Court of the United States.

Harry O. Glasser, Dan Moody, Counsel for Champlin Refining Company.

[File endorsement omitted.]

[fol. 171] IN UNITED STATES DISTRICT COURT

ORDER ALLOWING APPEAL—Filed April 16, 1945

Now, on this 16 day of April, 1945, the Champlin Refining Company, having filed its petition praying for the allowance of an appeal from the Decree entered herein on April 16, 1945, to the Supreme Court of the United States, and it appearing that the petitioner has filed its assignment of errors, and having in all respects conformed with the rules of court and the statutes controlling, it is

Ordered and Adjudged that the appeal be and the same is hereby allowed as prayed for, upon the filing of an appeal bond in the sum of One Thousand and no/100 ($1,000.00) Dollars, with sufficient surety to be approved by the court.

Alfred P. Murrah, Circuit Judge; Edgar S. Vaught, District Judge; Stephen S. Chandler, Jr., District Judge.

[File endorsement omitted.]

[fol. 172] IN UNITED STATES DISTRICT COURT

ASSIGNMENT OF ERRORS—Filed April 16, 1945

Comes Now, the Champlin Refining Company, petitioner in the above entitled cause, and files the following assignment of errors, upon which it will rely in the Supreme Court of the United States upon the prosecution of its appeal to that court, from the final decree entered in this court on the 16 day of April, 1945, in the above entitled cause.

That the United States District Court for the Western District of Oklahoma, erred—

1. In entering, for the want of equity, the decree dismissing the petition of the Champlin Refining Company for a permanent injunction.

2. In holding that the Champlin Refining Company is a common carrier in the operation of its products pipe line and as such, engaged in interstate transportation of oil by pipe lines within the provisions of Section one (1) of the Interstate Commerce Act and, therefore, subject to the provisions of Section 19(a) of the Act.

[fol. 173] 3. In holding that the order of the Interstate Commerce Commission entered, June 12, 1944, directing and requiring the Champlin Refining Company to comply with the provisions of the commission's valuation order No. 26, was within the commission's constitutional statutory powers.

4. In holding that the petition of the Champlin Refining Company for an injunction permanently enjoining the enforcement of such order, should be dismissed.

5. In holding that the Interstate Commerce Commission has regulatory authority and control over the operations of the products pipe line of the Champlin Refining Company.

6. In refusing to find and hold that the Champlin Refining Company, in the operation of its products pipe line, was not engaged in an enterprise in which the public has, or had, any interest whatsoever and is not, therefore, subject to any regulatory provisions of the Interstate Commerce Act.

7. In failing and refusing to give and accord proper legal force and effect to the evidence of record in the case.

8. In making and entering, over the objection of petitioner, its final decree of April 16, 1945.

9. In failing and refusing to define the status of the petitioner to be that of an integrated company solely engaged in producing and refining crude oil and marketing the products thereof.

10. In failing and refusing to extend to the petitioner the benefit of the exception granted the Uncle Sam Company in the Pipe Line Cases, 234 U. S. 548, 58 Law Ed. 1459, which exception there granted to that company, is determinative of the rights of this petitioner in this case.

[fol. 174] 11. In failing and refusing to recognize the force of the statement of Mr. Justice Cardozo in Pennsylvania R. Co. v. Public Utilities Commission, 298 U. S. 170, 80 Law Ed. 1130, that,

> "If the concept of transportation is in need of expansion, it is for the legislative department of the government to determine how great the change should be, * * *"

and to give this petitioner the benefit of the principles announced in that decision, which are also determinative of the petitioner's rights in this litigation.

12. In failing and refusing to extend to the petitioner the benefit of the rule announced by Mr. Justice Van Devanter in Producers Transportation Co. v. Railroad Commission of the State of California, 251 U. S. 228, 64 Law Ed. 239, wherein it is said:

> "It is, of course, true that if the pipe line was constructed solely to carry oil for particular producers under strictly private contracts, and never was devoted by its owner to public use, that is, to carrying for the public, the state could not, by mere legislative fiat or by any regulating order of a commission, convert it into a public utility or make its owner a common carrier; for that would be taking private property for public use without just compensation, * * *"

See, Associated Oil Co. vs. Rail Road Commission, 176 Cal. 518, 169 Pac. 62, L. R. A. 1918C, P. U. R. 1918B.

13. In its findings of fact entered over the objections and exceptions of petitioner, in the following numbered findings of fact, to-wit:

No. 2, because of the finding that, the pipe line involved is a "pipe line system."

No. 6, because of the finding *that the* "products are *transported* beyond the three pipe line terminals F. O. B. either by rail, or by common or contract carrier trucks to dealers and distributors, the carrier being designated by the pur- [fol. 175] chaser, except that * * *"

No. 7, for all that part thereof which reads as follows:

"Said differential is computed by substracting from the through railroad freight rate from Enid to final destination (usually the purchasers point of business) the carrying charges from the pipe line terminal to final destination. In other words, the so-called differential is adjusted so that the through charge to the final transportation destination of the product will equal the cost of the product at the refinery plus the through transportation from the refinery by rail or other means to final destination."

No. 8, in so far as it assumes, if it does so assume, that tariffs have been filed by petitioner.

14. In its conclusions of law entered over the objections and exceptions of petitioner, in the following numbered conclusions:

Nos. 1, 2, 3, 4, 5 and 6.

15. Petitioner further assigns error upon the part of the majority of the Court for failure to grant petitioner's requested findings of fact,

Nos. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10 and 11.

All of which are fully supported in the record, and in most instances by findings of the Commission.

16. Petitioner further assigns error upon the part of the majority of the Court for failure to grant petitioner's requested conclusions of law,

Nos. 1, 2, 3, 4, 5, 6, 7, 8 and 9.

All of which are fully supported in the record and by [fols. 176-177] the decisions of the Supreme Court of the United States.

17. Petitioner assigns error upon the refusal of the majority of the Court to grant its objections Nos. 2, 5b, 6, 7, 8 and 10 to the Governments proposed findings of fact.

18. Petitioner assigns error upon the refusal of the majority of the Court to grant its objections Nos. 1, 2, 3, 4, 5 and 6 to the Governments proposed conclusions of law.

19. In overruling and denying petition for rehearing.

Harry O. Glasser, Dan Moody, Counsel for Champlin Refining Company.

[File endorsement omitted.]

[fol. 178] In United States District Court

Notice of Appeal—Filed April 17, 1945

To United States of America, Respondent, Interstate Commerce Commission, Intervener.

Please take notice that pursuant to the statutes and rules of Court in such case made and provided the Champlin Refining Company, Petitioner in the above entitled cause, does hereby appeal to the Supreme Court of the United States from the Final Decree of the District Court made and entered on the 16th day of April, 1945, which sustained the Order of the Interstate Commerce Commission for the valuation of the pipe line properties of the Champlin Refining Company. Attached hereto is a copy of the petition for appeal and order allowing appeal, the assignments of error and the statement as to jurisdiction. Your attention is further directed to the provisions of Rule 12, Paragraph 3.

Harry O. Glasser, Dan Moody, Counsel for Champlin Refining Company.

I hereby certify that I mailed a copy of the foregoing notice of appeal to Daniel W. Knowlton, Chief Counsel, Interstate Commerce Commission, Washington, D. C., and

Edw. Dumbauld, Department of Justice, Washington, D. C., this 17th day of April, 1945.

Theodore M. Filson, Clerk, U. S. District Court.

Service of a copy of the foregoing notice of appeal is hereby acknowledged this 17th day of April, 1945, together with papers attached to said notice.

Charles E. Dierker, United States District Attorney.

[File endorsement omitted.]

[fol. 179] In United States District Court

Notice to the Attorney General of the State of Oklahoma—Filed April 17, 1945

To the Honorable, the Attorney General of the State of Oklahoma:

Pursuant to the Urgent Deficiencies Act of October 22, 1913, 38 Stat. 221, you are hereby notified that the Petitioner, the Champlin Refining Company, in the above entitled cause, has taken an appeal to the Supreme Court of the United States from the final decree of the United States District Court for the Western District of Oklahoma, entered April 16, 1945, and the order allowing the appeal makes the same returnable within forty (40) days from the date thereof.

Harry O. Glasser, Dan Moody, Counsel for Champlin Refining Company.

Service of a copy of the foregoing notice is hereby acknowledged this 17th day of April, 1945, together with the papers attached to said notice.

Randell S. Cobb, Attorney General, State of Oklahoma.

[File endorsement omitted.]

[fol. 180] IN UNITED STATES DISTRICT COURT

APPLICATION FOR AUTHORITY TO TRANSMIT TO THE SUPREME COURT OF THE UNITED STATES ORIGINALS OF CERTAIN EXHIBITS—Filed April 17, 1945.

Comes now the Champlin Refining Company and respectfully asks that an order of this Court be entered granting leave to the Clerk of said Court to transmit to the Clerk of the Supreme Court of the United States upon appeal, and as a part of the record, original Exhibit X filed with the Interstate Commerce Commission, together with the originals of Exhibits C, D, F, and G attached to the petition for rehearing in this cause and in support of this application, states that each of said exhibits is voluminous and the cost of making copies thereof would be very great.

That, inasmuch as same will be printed in the Supreme Court, such copies thereof will be promptly supplied by the petitioner for the records of this Court, as soon as printed, and that upon completion of said case in the Supreme Court, the Clerk of that Court will return such originals to this Court.

Harry O. Glasser, Dan Moody, Counsel for Champlin Refining Company.

[File endorsement omitted.]

[fol. 181] IN UNITED STATES DISTRICT COURT

ORDER TO TRANSMIT ORIGINAL EXHIBITS—Filed April 17, 1945

Now on this 17th day of April, 1945, the application of petitioner for authority authorizing the Clerk of this Court to transmit to the Clerk of the Supreme Court of the United States, as a part of the record upon appeal, the originals of certain exhibits in this case, being duly presented and the Court being advised, finds that such application should be granted, and it is so ordered.

Alfred P. Murrah, Circuit Judge; Stephen S. Chandler, Jr., District Judge; Edgar S. Vaught, District Judge.

[File endorsement omitted.]

[fol. 182] IN UNITED STATES DISTRICT COURT

REPORTER'S TRANSCRIPT OF PROCEEDINGS OF OCTOBER 12, 1944

* * * * * * *

[fol. 183] Mr. Glasser: Before we proceed I desire to ask leave to file an amendment to the petition. Under the rule if this amendment had been proposed before answer it would have been as a matter of right, but inasmuch as it follows the answer we think we must have leave of court.

Murrah, J.: Any objection?

Mr. Thomas: We have no objection that we are able to make at this time. Copies were just handed to us a few minutes ago. The proposed amendment contains over a dozen different paragraphs and obviously it is impossible for us to decide what we would like to do, but we would [fol. 184] like ten days to file such pleadings as we deem proper in response.

Murrah, J.: Leave is granted to amend.

* * * * * * *

[fol. 185] The Court: You can do so at this time.

Mr. Glasser: In the first place, we have here in the court room and which have been presented to the Court, certified copies of the complete transcript from the Interstate Commerce Commission, including the briefs. It is really divided into three sub-divisions. The briefs are in one part, the pleadings and orders and stipulations. All incidental papers together with all exhibits are bound together. They are in sequence, and then there is a transcript of the testimony taken before the Commission. Now I would like to offer those documents in evidence, not the briefs. We have certified copies of the briefs, but I do not want to offer the briefs in evidence, but I would like to offer the balance of the certification from the Interstate Commerce Commission in evidence.

Mr. Thomas: No objection.

Murrah, J.: They will be made a part of this record by agreement of the parties.

Mr. Glasser: There might become a question as to the extent or how far the offer goes, but we would like to make the offer for the purpose of showing what was before the Commission. In other words, it is a complete set up of what was before the Commission.

[fol. 186]. Murrah, J.: Do you want to make an offer of the briefs?

Mr. Glasser: No.

Murrah, J.: I don't quite understand you.

Mr. Glasser: We want to offer all the balance of the record that is certified as being the full record before the Commission with the exception of the briefs.

Mr. Thomas: What does that consist of?

Mr. Glasser: The certificate is on the top showing the contents.

Murrah, J.: You and Mr. Thomas take that and make the record. You will have no difficulty about it. You may confer and when you get ready to make a statement dictate it into the record.

Mr. Thomas: Counsel might read them off. We can soon tell whether we will agree to them or not. The first ones I see no objection to.

Mr. Glasser: We merely want the Court to understand we are offering everything before the Commission except the briefs.

Murrah, J.: And the Court also understands that the government doesn't object to the offer.

Mr. Thomas: To any portion of the Commission's record except the briefs which, of course, are not proper evidence. [fol. 187] Mr. Glasser: Let the record show the certificate covers the petition filed August 21, 1941; stipulation dated October 23, 1941; second stipulation dated November 10, 1941; transcript of the stenographer's notes of the hearing held November 12, 1941 at Washington, D. C. and Exhibits 12 and No. 1 to 11, both inclusive and from 13 to 50, both inclusive filed at said hearing. There was no No. 12.

Mr. Thomas: The Commission's record shows there was no No. 12.

Mr. Glasser: The amended petition filed November 13, 1941. I am not offering these briefs. The next item will be the report of the Commission filed December 14, 1942; the petition for rehearing, reargument and reconsideration filed February 10, 1943; the order of the Commission entered April 5, 1943, granting the rehearing; the report and order of the Commission entered June 12, 1944; petition for rehearing and facation of report and order of the Commission on reargument filed July 24, 1944; order of the Commission entered July 26, 1944 and the order of the

Commission entered September 2nd, 1944 that extended the time within which this order would be made effective.

Mr. Thomas: There is no objection.

Mr. Glasser: We also desire to offer in evidence that which is identified in the Commission's records as Exhibit 10, ten being in Roman numerals. That was the report [fol. 188] which we tendered the Commission in the beginning which they refused to accept because they said it wasn't in proper form. It doesn't recognize us to be a common carrier and for that reason we not received but we desire to offer it in evidence.

Murrah, J.: For what purpose?

Mr. Glasser: For the purpose of showing we have given them all the information for all purpose which could possibly have aided them in their opinion.

Mr. Thomas: We object to that for the reason the order of the Commission requires compliance with certain valuation orders. Those valuation orders are set up in a certain form and require specific information relative to the property of the carrier. This information, the Commission's Bureau of Valuation held, was not in accordance with those requirements and it refused to receive it.

Mr. Glasser: It was received in evidence.

Mr. Thomas: The Bureau of Valuation did not receive it and the matter then came before the Commission on the applicant's petition and the Commission made the order which is involved in here.

Murrah, J.: You have tendered this as a tentative compliance.

Mr. Glasser: As a complete compliance.

[fol. 189] Murrah, J.: The Commission says that is not a compliance.

Mr. Glasser: That is correct.

Murrah, J.: We therefore refuse to accept it.

Mr. Glasser: They sent it back to us.

Murrah, J.: You say in any event you don't have to tender it because you are not within the Act.

Mr. Glasser: We offered this for information purposes, regardless of whether we are a common carrier or are not. It was received in evidence before this Commissioner and we thought it would necessarily be received in evidence here.

Murrah, J.: You do not ask the Court to hold it is a compliance?

Mr. Glasser: No. We offer it to show our good faith in this matter.

Murrah, J.: It will be admitted for that purpose.

Mr. Dumbauld: I am not clear whether this was in evidence in this case.

Mr. Glasser: It was.

Mr. Thomas: It was not admitted in evidence.

Mr. Glasser: Yes, Mr. Kelley admitted it in evidence.

Mr. Dumbauld: Of course, we have no objection to any-[fol. 190] thing that was in evidence, but I don't see why it isn't in this record if it was.

Mr. Glasser: It is in the record and was certified.

Mr. Thomas: If it was a part of the record before the Commission I think it should be admitted here.

Murrah, J.: Let it go in. The Court will admit it in evidence. However, I think I should make this observation, that we do not think it is material to prove any issue in this law suit, but since it is offered to show good faith it is admitted for that purpose.

Mr. Glasser: The transcript shows at Page 9 that it was marked for identification and received in evidence.

Mr. Thomas: It should be admitted here.

Murrah, J.: Very well.

Mr. Glasser: We desire also to offer in evidence a minute which was admitted in that file and I have a certified copy.

Mr. Dumbauld: I object to this. It seems to me the intention of the Commission in bringing the case doesn't enter in here because it appears that this case which was before this Court was actually instituted by the petition filed by the plaintiff with the Commission and these preliminary matters I don't think are pertinent.

[fol. 191] Murrah, J.: We are not concerned about why the Commission elected to take a case or instituted proceedings.

Mr. Thomas: We object to it here for the reason this record shows this case arises not from any action taken by the Commission in that proceeding but arises from the petition filed by this plaintiff asking the Commission to eliminate it from the list of carriers required to make that valuation return.

Murrah, J.: You may be assured this Court will not decide this law suit upon the question of whether it was a test case or not. It is admitted in evidence.

Mr. Glasser: I merely offer it for the purpose of showing why we had to come in Court.

Murrah, J.: You are here.

Mr. Glasser: We started the case and this is the reason why we had to start it.

Murrah, J.: It is admitted in evidence for what it is worth.

Mr. Glasser: Printed in the volume of exhibits which was filed with the petition in this Court as an appendix, or as Exhibit A, are copies of the correspondence that passed between the Commission and the Champlin Company before this case was filed which shows the entire background of the case and the positions of the respective parties as [fol. 192] evidenced by that correspondence. We have had the Commission take one of these exhibits and check the exhibits as they are printed and have made them conform with the originals that are on file and they certified the same to be true copies corrected in ink and contain true copies of telegrams and letters on file in the office of the Commission. That is offered for the purpose wholly of showing the background of the case in event any of the matters contained therein become important. Then we will have the proof in the record.

Mr. Thomas: We submit that is immaterial since this arose by petition rather than any request upon the Champlin Company for its compliance with the valuation order.

Vaught, J.: Was that introduced in evidence before the Commission?

Mr. Glasser: Yes, sir. It was offered in evidence and the examiner refused to let it become a part of the record. We tendered it as Item No. 5. It arose in this fashion: Upon the conclusion of the case counsel asked us to furnish certain items for the record. We furnished Items 1, 2, 3 — and 5, four of them for their benefit and No. 5 for our benefit. The examiner received 1, 2, 3 and 4 and they are in the record but he refused to let this go in the record and the only way I can show it was tendered is to show or offer the certified copy.

[fol. 193] Mr. Dumbauld: We do not object to the authenticity of the items at all but merely to their relevancy and materiality because they relate to prior negotiations.

Mr. Glasser: If the Court will hear me for a moment I will tell you why it is pertinent, our reasons why we say it is pertinent.

Mr. Thomas: I submit that calls for a conclusion. He should ask what happened.

Murrah, J.: Overruled.

A. By the Witness: Under Valuation Order No. 26, revised December 31, 1934, we were required to prepare and file, maps, charts and schedules. Under Valuation Order No. 27, April 12, 1935, we were required to prepare and file inventory. Being a pioneer in the industry we had no records available and it was necessary for us to——

Mr. Thomas: We must object to that. That is some-
[fol. 202] thing peculiar to his company, and it has also been held that the expense of compliance with a valuation order is not the taking of property without due process.

Murrah, J.: Overruled.

A. By the Witness: Not having the data available we found it necessary to engage a department solely for that purpose. It required to prepare that data a period of about one year and at an approximate cost of $25,000. We were then required by the Bureau of Accounts to change our accounting system to confirm with their requirement. At a subsequent date we were required by the Department of Justice to file tariffs which was done under protest.

Mr. Dumbauld: If the Court pleases, I think this is going far afield——

The Court: Make your objection.

Mr. Dumbauld: I object.

Murrah, J.: Overruled. You gentlemen feel free to make your objections but don't argue the point.

Mr. Dumbauld: I suppose we will have the opportunity of cross-examination?

Murrah, J.: I think so. That is a part of the system. I agree with you. I don't think it has a thing in the world to do with this case, but this is not a court of last resort.

By Mr. Glasser:

Q. Do you have a letter from Mr. Thurman Arnold in
[fol. 203] your possession?

A. Yes, sir.

Q. Will you produce it please. (Witness produces letter.) Is that the original?

A. It is.

Vaught, J.: It appears to me your law suit consists of the interpretation put on this statute by the Supreme Court. That is the way I look at it.

Mr. Glasser: Of course, that is correct and that is our position, but we feel we are in duty bound to make a complete record here because this is an important case, and the reason this is important is because in this correspondence is a letter from the Commission telling the Champlin Company that they were not common carriers and that it did not need to comply with this thing, and they sent us back papers that shows administrative interpretation over a long period of years, from 1906 to 1941, 35 years administrative interpretation. Now suddenly the administrative interpretation changes. We think the government is bound by the administrative interpretation.

Mr. Dumbauld: If there is any interpretation it would be from a subordinate employee of the Commission.

Murrah, J.: The Court sustains the objection to its admission.

[fol. 194] Mr. Glasser: We desire to offer the papers which have been identified as Exhibit A, and that offer is made by reason of a letter of April 27, 1936 by M. O. Lorenz, Director of Statistics, which reads as follows:

April 27, 1936.

"Mr. Nathan Scarritt, Attorney, Champlin Refining Company, Enid, Oklahoma.

Dear Sir:

Receipt is acknowledged of your letter of April 21, 1936, concerning the operations of the Champlin Refining Company.

It is understood from the information furnished that respondent uses this pipe line as a plant facility only; that it has never transported or offered to transport the products of any other person, firm, or corporation through this line, either as a common carrier or by contract; and that it files no tariffs with this Commission.

In view of these conditions, would advise that an annual report need not be filed with this Commission for the year 1935, and the report forms P which were sent to you should be returned to this Bureau. For your convenience

in returning these forms, I am enclosing an addressed label which may be used and requires no postage.

Yours very truly, M. O. Lorenz, Director of Statistics."

[fol. 195] Mr. Thomas: The Commission's Bureau of Statistics?

Mr. Glasser: Yes, sir.

Mr. Thomas: Not the Valuation Bureau.

Murrah, J.: That will be excluded from the record.

Mr. Glasser: One further document. In connection with the document which has just been excluded, I have a certified copy of a letter dated December 11th, 1941, addressed to Mr. Bartel, Secretary of the Commission in tendering the document which has just been excluded. I assume that will be excluded also.

Murrah, J.: Yes, sir.

Mr. Glasser: Also a copy of a letter which the Commission wrote to us stating why it was in the record and we make that tender.

Murrah, J.: Objection sustained.

Mr. Glasser: We want to offer a witness, the comptroller of the Valvoline Pipe Line Company and we would like to do that after Mr. Thomas makes his statement in this case.

Murrah, J.: You will be permitted to do so.

(Hereupon Court adjourned until 1:30 o'clock p. m. this day.)

* * * * * * *

[fol. 196] J. J. Dunlevy, called as a witness by the complainant, being duly sworn, testified as follows:

Direct examination.

By Mr. Glasser:

Q. State your name.
A. J. J. Dunlevy.
Q. Where do you live?
A. Butler, Pennsylvania.
Q. With what concern are you connected?
A. The Valvoline Oil Company.
Q. And in what capacity with that concern?
A. As manager of the Valvoline Pipe Lines Department.

Q. Were you connected with the Valvoline Company at the time the litigation arose between the Valvoline Company and the United States in the matter of the pipe line facilities of your company?

A. I was.

Q. And were you a witness in that case?

A. I was.

Q. Have you been continuously connected with the Valvoline Company since the decision of the Supreme Court of the United States in that case?

A. Yes, sir.

Q. Do you have personal knowledge of what the company has been required to do and what it has done?

A. Yes, sir.

[fol. 197] Q. And to the expense it has been put to in making compliance with the orders of the Commission?

A. Yes, sir.

Mr. Glasser: Now if you want to make some objection——

Mr. Thomas: There is no question before the witness, if the Court pleases. As I understand, this is evidence which was not presented to the Commission.

Mr. Glasser: That is correct.

Mr. Thomas: In the case of Tagg Brothers, 280 U. S. 420, the Supreme Court pointed out that the determination of the validity of the Commission order must be determined by the statutory court upon the evidence that was submitted to the Commission, and therefore, I object to extraneous evidence.

Mr. Dumbauld: I want to object on the further ground that this deals with a different company and is absolutely immaterial and irrelevant to any issue in this case.

Mr. Glasser: May I just be heard a moment. In the case of United States versus Idaho which followed the Tagg case, which Mr. Thomas cited, Justice Brandeis considered the Tagg case, and made the contrary rule laid down in the Idaho case which was an Interstate Commerce Commission case. He said: "The District Court concluded that [fol. 198] the Talbot branch was constructed and has been maintained for the purpose of serving a single industry; that practically no other industry is served; that this trackage does not invade new territory; that its continued operation or abandonment is of local and not of national concern; that it is therefore a spur; and hence, that the

order of the Interstate Commerce Commission was in excess of its jurisdiction." Then he says compare Tagg Brothers vs. U. S. 280 U. S. 420. Then Justice Brandeis went on to say: "Although it would have been better practice to have introduced all relevant evidence before the Commission, as appellee's counsel concede, the court did not err in admitting the additional testimony. For whether certain trackage is a spur is a mixed question of fact and law left by Congress to the decision of a court—not to the final determination of either the federal or a state commission." So we say it is a question of mixed law and fact and under U. S. vs. Idaho is admissible.

Mr. Thomas: I am familiar with that case. That was a case where the Commission had authorized abandonment under Section 1, Paragraphs 18 to 20 of the Interstate Commerce Act and it was contended that the Commission had no jurisdiction because of the fact it was a spur which was excepted, and not a branch line, and the case was heard before the Commission and the Commission made what has [fol. 199] been spoken of in some of the cases as a preliminary determination that it was a branch line and not a spur, and then one suit was brought to set aside the order of the Commission authorizing the abandonment, and the State made the point that it didn't come within the jurisdiction of the Commission, and the court held in such a case where the question as to jurisdiction was involved the extraneous evidence might be produced. Does this witness know and can he testify whether the Champlin Company is a pipe line company under the statute? I submit he cannot.

Murrah, J.: No, we will not permit him to do that.

Mr. Glasser: We are not offering him for any such purpose. The analogy is that here we challenge the jurisdiction.

Murrah, J.: Objection overruled for the present. Proceed.

Mr. Glasser: We want to be fair with counsel. We propose to prove by this witness what the Valvoline Company has been required to do by the Commission since the adverse decision by the Supreme Court, solely for the purpose of meeting the situation in this case that we are confronted with by Justice Reed's opinion with regard to the Valvoline case which we say was a determining factor in

that case inasmuch as they say they are standing on the [fol. 200] Valvoline case.

Murrah, J.: You want to show by this evidence that not only was the Valvoline Company injured or prejudiced by the requirement but that you would likewise be?

Mr. Glasser: Exactly.

Murrah, J.: Prejudiced or hurt or a burden placed upon you.

Mr. Glasser: Unnecessarily we think.

Murrah, J.: In other words, you are not required to respond unless you are within the jurisdiction of the Commission?

Mr. Glasser: That is correct.

Murrah, J.: If the question of whether you are hurt, so to speak, has anything to do with the jurisdiction of the Commission this testimony may be relevant. Otherwise, it isn't. In my view it is not.

Mr. Thomas: His statement was that he wished to show what the Commission required. I submit that the only way a Commission can make a requirement is by an order, and I submit that he must, in order to even qualify him to testify to that and to prevent it from being merely an opinion of his, it will be necessary for him to show some order of the Commission against somebody.

Mr. Dumbauld: It is speculative in dealing with the future.——

[fol. 201] Murrah, J.: However we might outline the scope of the testimony of this witness, you propose to show by him that the Valvoline was prejudiced by this requirement and that you would likewise be prejudiced?

Mr. Glasser: We are fearful if we do not do so the same language used in the Valvoline case might apply to us.

Murrah, J.: The court is of the view that we will permit the witness to testify in that respect.

Mr. Glasser: I do that because of their answer. Mr. Dumbauld states in Paragraph 7——

Murrah, J.: We will proceed with the witness. Make your record.

By Mr. Glasser:

Q. Will you tell the court briefly the first thing the Valvoline was required to do after the decision came down from the Supreme Court?

Mr. Thomas: On behalf of both defendants we object to that letter as incompetent, irrelevant and immaterial.

Mr. Glasser: Just a moment until I identify it a little further. Who is Mr. Thurman Arnold?

A. Attorney for the Department of Justice.

Mr. Dumbauld: As of what date?

Mr. Glasser: As of October 11, 1941.

Murrah, J.: I don't understand that he is attorney for the Department of Justice now.

Mr. Glasser: This is dated October 11, 1941.

By Mr. Glasser:

Q. Was this letter received subsequent to the filing of your valuation data?

A. Yes.

Mr. Dumbauld: I object on the further ground that this is not a requirement but an inquiry.

(The letter referred to above identified as Plaintiff's Exhibit 1.)

Murrah, J.: Objection sustained.

Mr. Glasser: I may be permitted to offer the letter and objection is sustained?

[fol. 204] Murrah, J.: Yes, sir.

Mr. Glasser: Exception.

By Mr. Glasser:

Q. Did the Valvoline Company file tariffs after this letter was received?

A. We did.

Mr. Thomas: Objected to on the ground it is all irrelevant and immaterial.

Murrah, J.: We will permit the witness to state that they did file the tariffs.

Mr. Glasser: I will withdraw that part of the question which fixes the time.

By Mr. Glasser:

Q. You did file the tariffs?

A. We did.

Mr. Glasser: May we be permitted to offer the original and substitute a photostatic copy?

Murrah, J.: Yes, sir.

Mr. Glasser: You may cross-examine.

Mr. Thomas: We move the testimony of this witness be stricken out as a whole because it is incompetent, irrelevant and immaterial.

Murrah, J.: Overruled, with the understanding, of course, that the Court will determine its materiality and relevancy to the issue involved in the decision of this case. We do not now see that it does have any materiality at all. We will let it go in.

[fol. 205] Cross-examination.

By Mr. Dumbauld:

Q. When you spoke about being required by the Department of Justice to file a tariff, I take it you were just giving your construction of this letter that you have exhibited from Thurman Arnold. Is that correct?

A. We were told to come to Washington to discuss this thing and an appointment was made for us by Mr. Arnold to meet with a Mr. Asbelt and a Mr. Weaver, I believe, which was done. If I may be permitted to refer to notes I took at the time we were there I can tell you what the discussion was.

Q. That is not quite responsive to the question. Were you talking about this letter that came from Thurman Arnold which has been offered but excluded?

A. We were required by Thurman Arnold to file tariffs and that was the letter asking us if we had.

Q. When you say Thurman Arnold required you, you are speaking about this letter of October 11, 1941?

A. Yes. We replied to that letter and stated we had not filed any tariffs. Then he made an appointment for us to come to Washington to discuss the thing and when we were there he told us we were required to file tariffs.

Q. Did you see Mr. Arnold himself?

A. We did see Mr. Arnold himself and then he referred us to Mr. Asbelt and Mr. Weaver in Room 3501, the Department of Justice, October 14, 1941.

[fol. 206] Mr. Thomas: On behalf of the Commission I object to this testimony as to any personal interview he had with Mr. Arnold.

Murrah, J.: As far as I am concerned it hasn't a thing to do with this law suit. I don't mean to criticize the government's examination. I think it is a waste of time. I think you are dealing in the realm of fantasy here.

Mr. Dumbauld: I think so. I will desist in the interest of time.

(Witness excused.)

Mr. Glasser: That is the Champlin Company's case.

Murrah, J.: What says the Commission?

Mr. Thomas: The government and Commission have no evidence if the Court pleases.

[fol. 207] IN UNITED STATES DISTRICT COURT

REPORTER'S TRANSCRIPT OF PROCEEDINGS OF APRIL 13, 1945

Now on this 13th day of April, 1945, the above cause comes on to be heard before Hon. Alfred P. Murrah, Circuit Judge, Hon. Edgar S. Vaught and Hon. Stephen Chandler, District Judges, on the application of the petitioner for a rehearing.

Appearances: Mr. Harry Glasser of Enid, Oklahoma, and Mr. Dan Moody of Austin, Texas, for the petitioner. Mr. Charles E. Dierker, United States District Attorney, for the respondents.

[fol. 208] (During the presentation and argument on the motion for rehearing in the foregoing cause, the following proceedings, among others, took place:)

Mr. Moody: * * * Your Honors, whether you say as to present conduct or as to the future, it ultimately comes to the same point, the same end, it takes property, and it takes it without due process of law. It takes it without any sort of process of law.

Murrah, J.: Let's go back. I certainly want to say so far as I am concerned that as far as the interpretation or construction of the statutory language is concerned, I have no difficulty in finding that Congress intended to make the Champlin Pipe Line Company a common carrier within the meaning of this statute. I agree with you that the Supreme Court has not gone that far. There isn't any

question about it as far as I am concerned. They have refused to go that far. I will put it that way. I say they have refused to do so. I don't know. I can't tell from reading those decisions whether they thought Congress could not do it or Congress did not intend to do it, but I am perfectly willing for them to clear it up, but it does worry me, the question of whether or not we are giving an unconstitutional construction to that. We are not unmindful of the force of our decision. I am not; and I am [fol. 209] sure my associates are not. I am pretty sure Judge Vaught isn't, and Judge Chandler and I discussed it in detail. If the Interstate Commerce Commission said to you, "Mr. Moody, you cannot transport your merchandise from Texas to Oklahoma unless you offer to transport all other merchandise, the merchandise of your neighbors and competitors," I agree with you. I don't think they could do that. That is the Clayton case. "You just can't force me to engage in a business I am not disposed to engage in." That is, not under due process. That is involuntary servitude as far as that is concerned. But say the Texas-Empire Pipe Line Company starts down here and goes to some place in Illinois, and transports all kinds of gasoline for hire, all of those matters become corelated to a public interest. That is the point I have in mind.

Mr. Moody: All right, your first point, that the Supreme Court has refused to go as far as this Court has gone.

Murrah, J.: I don't think they have gone that far.

[fol. 210] In United States District Court

Reporter's Transcript of Proceedings of April 16, 1945

Now on this 16th day of April, 1945, the above cause comes on for further hearing before Hon. A. P. Murrah, Circuit Judge; Hon. Edgar S. Vaught and Hon. Stephen Chandler, District Judges.

Appearances: Mr. Harry Glasser for the petitioner. Mr. Charles E. Dierker, United States District Attorney, for the respondent.

[fol. 211] Proceedings

Murrah, J.: You may proceed.

Mr. Glasser: We have tendered certain requested findings of fact and I would like to have the record show that

the Court has overruled them. I understand they are denied in toto.

Murrah, J.: Very well.

Mr. Glasser: Nos. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, are each and severally denied to which the petitioner is granted an exception, and that Judge Edgar S. Vaught believes the requested findings should be allowed.

Murrah, J.: And thereupon the majority of the Court files its findings of fact and conclusions of law.

Mr. Glasser: I would like to make my objections to the proposed findings of fact.

Petitioner's objections to the findings of fact submitted by the Government and Interstate Commerce Commission are thereupon presented to the Court, and by the majority of the Court overruled, being objections to proposals Nos. 1, 2, 5, 6, 7, 8, 9, 11 and 11.

Murrah, J.: They are denied orally so far as they are covered——

Mr. Glasser: By the findings of fact of the Court.

Mr. Dierker: I believe the word "majority" should go in there, "as covered by the findings of a majority of the Court.

[fol. 212] Murrah, J.: The Court's conclusions of law are filed this date.

Mr. Glasser: Let the record show the petitioner's objections to proposed conclusions of law Nos. 1, 2, 3, 4, 5, and 6 are denied by the majority action of the Court, and I would like to have Judge Vaught note that he thinks the objections are well taken.

Murrah, J.: That is all right. You are entitled to make your record in your own way.

Mr. Glasser: I also have a supporting document entitled: "Petitioner's requests for conclusions of Law," which are merely intended to lay a predicate for requested conclusions. Let the record show the majority of the Court denies petitioner's requested conclusions of law, Nos. 1, 2, 3, 4, 5, 6, 7, 8 and 9 and also that Judge Vaught enter his approval of the requested conclusions.

I desire to present to the Court a form of final decree which I think is an exact copy of the Government's final decree, except that the majority members sign above and Judge Vaught signs below.

I now desire to present to the Court a petition for the allowance of an appeal which is statutory.

I also present a form of order allowing the appeal and I think that document should have all three signatures. [fol. 213] The assignments of error must be filed at the time the appeal is allowed, and I now tender that document for filing.

We offer an appeal bond in the amount of a thousand dollars signed by one of the authorized Federal surety companies.

Murrah, J.: I will be glad to sign it.

Mr. Glasser: I notice in the Valvoline cases that all of the judges signed.

Statement of jurisdiction which must be filed originally in the Supreme Court is also submitted.

Praecipe for transcript is also tendered. That completes the papers on appeal.

[fol. 214] CERTIFICATE OF COURT REPORTER

I, B. R. Simpson, hereby certify that I reported in shorthand the proceedings in the foregoing case, and that the foregoing pages are a correct and complete transcript of my shorthand notes in said proceedings, as purported to be set out therein.

B. R. Simpson, Court Reporter.

[fol. 215] IN UNITED STATES DISTRICT COURT

PRAECIPE FOR TRANSCRIPT OF RECORD—Filed October 3, 1944

To Theodore M. Filson, Clerk, District Court of the United States for the Western District of Oklahoma:

You will please prepare a Transcript of Record in the above entitled cause, to be forthwith transmitted to the Supreme Court of the United States pursuant to the appeal to said court heretofore taken in the above entitled cause by the above named Champlin Refining Company, petitioner, and incorporate in said transcript, the following:

1. Petition in this court.
2. Volume of Exhibits to said petition.
3. Order of August 10, 1944, assigning for hearing and calling in Honorable Alfred P. Murrah, U. S. Circuit Judge,

and Honorable Edgar S. Vaught, U. S. District Judge, for three Judge hearing.

4. Answer of Interstate Commerce Commission, Intervener.

5. Answer of the United States of America.

6. Amendment to petition filed October 12, 1944.

7. Amended petition before the Interstate Commerce Commission, with all exhibits thereto attached and filed therewith, including Exhibit "X", being report tendered the Commission.

8. Transcript of testimony before Interstate Commerce Commission in question and answer form.

9. Exhibit #1, Application of Cimarron Valley Pipe Line Company.

10. Exhibit #2, Transcript of testimony on hearing at Topeka, Kansas on February 21, 1935.

11. Exhibit #3, Papers in connection with condemnation suits filed in district courts of the State of Kansas.

12. Exhibit #4, Bill of Sale of Cimarron Valley Pipe Line Company to Champlin Refining Company.

[fol. 216] 13. Exhibit #5, Assignment of right-of-way.

14. Exhibit #6, Champlin balance sheet, first six months of 1941.

15. Exhibit #7, Total sales, first six months of 1941.

16. Exhibit #8, Superior, Nebraska terminal differentials.

17. Exhibit #9, Rock Rapids, Iowa terminal differentials, effective June 11, 1941.

18. Exhibit #10, Supplement No. 1 Rock Rapids, Iowa terminal differentials issued June 20, 1941.

19. Exhibit #11, Supplement No. 2 Rock Rapids, Iowa terminal differentials issued Sept. 20, 1941.

20. Exhibit #12, Identification number already used on Ernest Lewis letter of July 22, 1941.

21. Exhibit #13, Supplement No. 1 Rock Rapids, Iowa terminal differentials June 20, 1940.

22. Exhibit #14, Petroleum quotations October 28, 1941 Chicago Journal of Commerce.

23. Exhibit #15, Refinery and sea board prices and sales contract data.

24. Exhibit #16, Certificate of incorporation of Champlin Refining Company and attached papers.

25. Exhibit #17, Certificate of incorporation of Cimarron Valley Pipe Line Company and attached papers.

26. Exhibit #18, Amendment to certificate of incorporation of Cimarron Valley Pipe Line Company, dated Mar. 20, 1935.

27. Exhibit #19, Appointment of resident agent for Cimarron Valley Pipe Line Company.

28. Exhibit #20, Certificate of change in capital stock of Cimarron Valley Pipe Line Company.

29. Exhibit #21, Certificate authorizing Cimarron Valley Pipe Line Company to engage in business in State of Kansas.

30. Exhibit #22, Appointment of agent for Cimarron Valley Pipe Line Company in State of Nebraska.

31. Exhibit #23, Certain instruments relating to qualification of Cimarron Valley Pipe Line Company to do business in the State of Nebraska.

32. Exhibit #24, In the matter of the applications of the Cimarron Valley Pipe Line Company for authority to transact business in the State of Kansas.

33. Exhibit #25, Order in the matter of the application of the Cimarron Valley Pipe Line for certificate of conveyance and necessity in the State of Kansas.

34. Exhibit #26, List of counties in Oklahoma, Kansas and Nebraska in which an application in the form attached, was filed with the Board of County Commissioners of each of said counties.

[fol. 217] 35. Exhibit #27, List of counties from Enid, Oklahoma to Superior, Nebraska, authorizing the construction of the pipe and telephone lines in question, in the form of order hereto attached.

36. Exhibit #28, License from the State Highway Commission of Oklahoma to the Cimarron Valley Pipe Line Company.

37. Exhibit #29, Form of application for excavation, filed with the State Highway Commission of the State of Kansas, with attached papers.

38. Exhibit #30, Application for excavation permit from the State of Nebraska, with attached papers.

39. Exhibit #31, List of the counties from Superior, Nebraska to Rock Rapids, Iowa, in which applications in the form attached was filed with the respective boards of county commissioners.

40. Exhibit #32, List of counties in Nebraska with form of order entered by the County Commissioners of such counties.

41. Exhibit #33, Supplementary order of Board of County Commissioners of Nuckolls County, Nebraska, and attached papers.

42. Exhibit #34, Order and attached papers, County Board of Cunning County, Nebraska.

43. Exhibit #35, Pipe Line right-of-way and attached papers, Union County, South Dakota.

44. Exhibit #36, Application for excavation permit Bureau of Roads and Irrigation, State of Nebraska.

45. Exhibit #37, Copies of certain letters.

46. Exhibit #38, Letter to and permit from the War Department.

47. Exhibit #39, Application for permit to construct pipe line on State Highway right-of-way in Iowa, and attached papers.

48. Exhibit #40, Application for permit to construct pipe line on State Highway right-of-way in Iowa, and attached papers.

49. Exhibit #41, Certified copies of application and attached papers, Iowa State Commerce Commission.

50. Exhibit #42, Permanent permit No. 126, Rock Rapids lateral.

51. Exhibit #43, Letter to Iowa State Commerce Commission.

52. Exhibit #44, Permanent permit No. 157 and attached papers Iowa State Commerce Commission.

53. Exhibit #45, Valuation Order No. 26 Revised, and attached papers.

54. Exhibit #46, Valuation Order No. 27 and regulations and instructions to govern the preparation and filing of field inventories.

55. Exhibit #47, Letter of G. E. Leverton and attached papers.

56. Exhibit #48, Memorandum of G. E. Leverton and attached papers.

57. Exhibit #49, Champlin balance sheet, December 31, 1941.

[fol. 218] 58. Exhibit #50, Recommendation that test case be instituted against Champlin Refining Company.

59. Report of the Commission, submitted May 20, 1942, decided Dec. 14, 1942, 49 Val. Rep. 463.

60. Order of April 5, 1943, granting reargument and reconsideration.

61. Report of the Commission submitted June 1, 1943, decided June 12, 1944, 49 Val. Rep. 541.

62. Order of June 12, 1944, requiring Champlin Company to comply with provisions of Valuation Orders Nos. 26 and 27.

63. Order of July 26, 1944, overruling and denying petition for rehearing and vacation of report.

64. Order of September 2, 1944, postponing effective date of order of June 12, 1944.

65. Transcript of October 12, 1944, proceedings in this court.

66. Majority opinion and dissenting opinion, filed March 21, 1945.

67. Petitioner's petition for rehearing, with Exhibits A, B, C, D, E, F, and G.

68. Order of April 13, 1945, denying petition for rehearing.

69. Petitioner's objections to findings of fact submitted by Government and Interstate Commerce Commission.

70. Petitioner's objections to Conclusions of Law.

71. Petitioner's Requested Findings of Fact.

72. Petitioner's Requested Conclusions of Law.

73. Findings of Fact and Conclusions of Law of Court.

74. Transcript of Proceedings of April 16, 1945.

75. Final Decree.

76. Petition for Appeal.

77. Order Allowing Appeal.

78. Assignment of Errors by Petitioner.

79. Appeal Bond, approved and filed April 16, 1945.

80. Notice of Appeal, with proof and acceptance of service.

81. Notice to Attorney General of the State of Oklahoma, with acceptance of service.

82. Application to transmit original Exhibit X, and Exhibits C, D, F, and G, attached to Petition for rehearing.

83. Order Granting Leave to Transmit such Original Exhibits.

[fol. 219] 84. Statement of Jurisdiction.

85. This Praecipe for Transcript of Record.

Harry O. Glasser, Dan Moody, Counsel for Champlin Refining Company.

We have notice of filing this praecipe and acknowledge receipt of a copy of same, Apr. 17, 1945.

—— ——, Solicitor General of the United States;
—— ——, Attorney, Interstate Commerce Commission; Charles E. Dierker, United States District Attorney, Western District of Oklahoma.

[File endorsement omitted.]

[fol. 220] Clerk's Certificate to foregoing transcript omitted in printing.

[fol. 221] In United States District Court

[Title omitted]

Stipulation—Filed June 4, 1945

Now on this 4th day of June, 1945, at Oklahoma City, Oklahoma, it is stipulated by Harry O. Glasser, of counsel for the Champlin Refining Company and Charles E. Dierker, United States District Attorney for the Western District of Oklahoma, that B. R. Simpson, the court reporter of the above named court, shall forthwith transcribe such portions of his notes not heretofore transcribed, covering the proceedings upon petition for rehearing in the above entitled cause, had on April 13, 1945, as shall thereby fully set forth all questions, observations and colloquy between the members of the court and counsel for the respective parties, to such extent as shall indicate the full context in each such instance, and that when the same shall have been so transcribed, the transcription thereof shall be filed with the clerk of the above named court who shall forthwith certify a [fol. 222] true copy thereof and transmit the same to the Clerk of the Supreme Court of the United States to be filed in the appeal in this cause, No. 1269, October term, 1944 in that court promptly upon receipt thereof. It being further agreed that counsel for the appellees shall be authorized to designate out of time the printing of such portions thereof as they shall deem necessary.

Harry O. Glasser, of counsel for Champlin Refining Company. Charles E. Dierker, U. S. District Attorney, Western District of Oklahoma, of counsel for the United States of America and Interstate Commerce Commission.

[File endorsement omitted.]

[fol. 223] IN UNITED STATES DISTRICT COURT

[Title omitted]

TRANSCRIPT OF PROCEEDINGS OF APRIL 13, 1945

Now on this 13th day of April, 1945, the above cause comes on to be heard before Hon. Alfred P. Murrah, Circuit Judge, Hon. Edgar S. Vaught and Hon. Stephen Chandler, District Judges, on the application of the petitioner for a rehearing.

APPEARANCES:

Mr. Harry Glasser of Enid, Oklahoma, and Mr. Dan Moody of Austin, Texas, for the petitioner.

Mr. Charles E. Dierker, United States District Attorney for the respondents.

[fol. 224] (The following pages are a transcript of a part of the proceedings had in the foregoing cause.)

Mr. Moody: * * * Now then the court comes along in the Valvoline case and says this new statute, this amendment, did not change the law as enacted in 1906, and to verify that holding Mr. Justice Reed quoted from the report of the Committee of Congress that it was not intended to make a change in policy, so that the statute before the court, according to the holding of the Supreme Court in the Valvoline case—the 1920 statute meant the same thing as the 1906 statute. In that case, the government contended again——

Murrah, J.: May I interrupt there? I regard that as the crucial point in the lawsuit, so far as I am concerned It is true Justice Reed said that the 1920 amendment was merely a clarification of the 1906 Act, and made no fundamental change in the law. As you say, Congress evidently so understood, as evidenced by comment made in the Congressional Record. Now at that time the Senator from Ohio sought an amendment which apparently was intended to do the very thing you are arguing for in this case. That is to say, he evidently recognized that the 1906 Act did not confine itself merely to common carriers for hire, but also covered pipe lines which were private in character. Senator Lodge said in reply to the statements of the Senator from Ohio that his amendment provided that no pipe line, unless

it carried for the public, shall come under this rule, as the Senator from Minnesota said it would absolutely destroy the value of his amendment. What do you say about that?

[fol. 225] Mr. Moody: As I understand, you read from the argument in Congress at the time the Hepburn amendment was before the Senate in 1906.

Murrah, J.: Yes, that is correct.

Mr. Moody: That is what was said, and that may be looked to for the interpretation of the statute where the statute is not clear; where there is ambiguity. Now Mr. Justice Holmes in the Pipe Line Cases referred to the history of the times. I do not recall that he quoted the debates in Congress, but he looked at the history of the times and he found in the statute, or failed to find in the statute of 1906, a Congressional or legislative intent to reach private carriers, notwithstanding that debate in Congress.

Murrah, J.: I think that answer is forcible, indeed.

Mr. Moody: Let me say this further. In construing a statute, where it is ambiguous, you may look to the debates in the legislative body to determine the meaning, but the fact that a proposed amendment to an Act while pending in Congress or in the State Legislature, was not adopted, does not necessarily mean that the Act did not already accomplish the very purpose that the proposed amendment which was rejected was intended to accomplish.

Murrah, J.: But Senator Lodge was the author of the amendment which passed. In other words, his version of the Act became the law, as I understand it.

[fol. 226] Mr. Moody: That is correct. The amendment as a whole bears the name "Hepburn", but it was Senator Lodge's amendment to the Hepburn Act.

* * * * * * *

Mr. Moody: The next proposition, and this is a case in which Judge Murrah sat, is the case of the Interstate Commerce Commission vs. Clayton. There Clayton was buying his coal in Utah, and moving it by private means to another state, Nevada, for sale, and that was the purpose, the sale of coal and the sale was at a profit. Now the issue in that case was whether Clayton was a common carrier under the Motor Carrier Act, which reaches all common carriers. You had there——

Murrah, J.: Or contract carrier.

Mr. Moody: Common carrier or contract carrier.

Murrah, J.: It was also treated in the Act.

Mr. Moody: Yes.

Murrah, J.: In other words, in that case we held that the transportation was an incident to the sale of coal.

Mr. Moody: Yes, sir, and he was not under the Act. There you had the transportation of a commodity by private means across a state line for the purpose of sale and there you had the opportunity to determine whether Clayton came under the Act, and you had there a square case to hold what this court has held, and you failed to hold it or did not hold it——

[fol. 227] Murrah, J.: Permit me to say in that connection, I think your analogy is fair, factually. I can see no material difference in the facts in that case and in this case. But the answer is, we are dealing with the language of a different statute.

* * * * * * *

Mr. Moody: * * * We have said at the beginning in the written argument and here in the oral argument, that the Supreme Court has twice been urged to adopt the very construction which Your Honors have given the Act in this case. It has been urged with respect to the original 1906 Act and with respect to the 1920 Act, and in neither case did they do it.

Murrah, J.: I don't think there is any doubt about it. They urged it and the court refused to go that far.

Mr. Moody: They urged it in two places and the court did not go that far. * * *

* * * * * * *

Mr. Moody: * * * The Congress can regulate the use of the highway by interstate travel under the Commerce clause for the purpose of protecting the roads, the public, the health and life of the community; regulate speed and regulate rates, but to say I cannot take my automobile and drive from Austin, Texas to Oklahoma City, unless I agreed to carry in my automobile every person along the road who asked me to ride, as long as I have room for them, [fol. 228] at reasonable rates, would be to take my property, my automobile and private property that I have not devoted to a public use, and attempt to devote it to a public use, which violates the Fifth Amendment to the Constitution of the United States——

Murrah, J.: As I understand the force of that argument, as I interpret it, we have in the majority opinion—the construction we have placed upon this statute is to give an otherwise perfectly constitutional statute an unconstitutional interpretation.

Mr. Moody: You have said in one sentence what I have been in several hours trying to say. Yes, sir, that is exactly it.

Murrah, J.: In other words you say to us in a very forceful way, to Judge Chandler and, why in the world do you take a perfectly constitutional statute which is aimed at a very definite thing, the enterprises which are engaged in a business embraced with a public interest and therefore clearly within the power of Congress to regulate and within the power of Congress to delegate authority to regulate by an administrative body such as the Interstate Commerce Commission, and so construe this statute as to reach out and take private property and convert it to public use or regulate it, as if it were delegated to a public use, is more than you can see or understand.

Mr. Moody: Yes, that is what I'm saying. I am saying this, that the Supreme Court of the United States has helped you out on that point and shown you how to construe it.

[fol. 229] Murrah, J.: There is no consolation in what Justice Reed said in the Valvoline case or Justice Holmes said in the Pipe Line Cases or Standard Cases. There is no sanction for what we said in those cases.

Mr. Moody: That is what I'm trying to say, Your Honor.

Murrah, J.: Then suppose that we say, and it is quite apparent that we have said, that we can't look at the plain language of this statute, but we say it applied to all pipe line companies which transport petroleum products in interstate commerce and that all of such pipe line companies —and instead of using the word "who" we say "are"— "and all of such transportation companies are hereby constituted common carriers within the meaning of this Act." That is the construction we have placed on it. As you say that is a violent construction. We say it isn't, and we are still not convinced it isn't, but there is this point that I should like to call to your attention, and which I would like to have you discuss at your convenience, and that is Justice White's dissenting opinion in the Pipe Line Cases wherein he makes the plain observation that if they would so convert the Uncle Sam property, that would be an un-

constitutional conversion. You mentioned that and quoted from Justice White's opinion, and I certainly give great weight to it, if that philosophy is to control this case but if that is correct, and I agree with you and want to meet you on common ground in that respect, that we have, in effect, taken private property devoted to a private use, with the exception they are engaged in a private enterprise, that is, they are engaged in transporting their gas-[fol. 230] oline to the point of destination, and we have said that when you do that you are within the meaning of this statute and are a common carrier.

Mr. Moody: That is the point you are hanging on—that they are transporting it to a point of market——

Murrah, J.: Yes. I didn't mean to emphasize that. We have said that you are a common carrier when you do that. You say that under Justice White's opinion, and contend that Justice Holmes held the same thing, that would be that you take my property and convert it to a public use in violation of the due process clause of the Constitution. How do you square that with the in futuro doctrine?

• • • • • • •

Mr. Moody: • • • Your Honors, whether you say as to present conduct or as to the future, it ultimately comes to the same point, the same end, it takes property, and it takes it without due process of law. It takes it without any sort of process of law.

Murrah, J.: Let's go back. I certainly want to say so far as I am concerned that as far as the interpretation or construction of the statutory language is concerned, I have no difficulty in finding that Congress intended to make the Champlin Pipe Line Company a common carrier within the meaning of this statute. I agree with you that the Supreme Court has not gone that far. There isn't any [fol. 231] question about it as far as I am concerned. They have refused to go that far. I will put it that way. I say they have refused to do so. I don't know. I can't tell from reading those decisions whether they thought Congress could not do it or Congress did not intend to do it, but I am perfectly willing for them to clear it up, but it does worry me, the question of whether or not we are giving an unconstitutional construction to that. We are not unmindful of the force of our decision. I am not, and I am sure my associates are not. I am pretty sure Judge Vaught

isn't, and Judge Chandler and I discussed it in detail. If the Interstate Commerce Commission said to you, "Mr. Moody, you cannot transport your merchandise from Texas to Oklahoma unless you offer to transport all other merchandise, the merchandise of your neighbors and competitors," I agree with you. I don't think they could do that. That is the Clayton case. "You just can't force me to engage in a business I am not disposed to engage in." That is, not under due process. That is involuntary servitude as far as that is concerned. But say the Texas-Empire Pipe Line Company starts down here and goes to some place in Illinois, and transports all kinds of gasoline for hire, all of those matters become correlated to a public interest. That is the point I have in mind.

Mr. Moody: All right, your first point, that the Supreme Court has refused to go as far as this Court has gone.

Murrah, J.: I don't think they have gone that far.

* * * * * * *

[fol. 232] Mr. Moody: There is one other point I wish to discuss, then I am through. That is with respect to the differential. The court states in its opinion that the differential is the amount which added to the f. o. b. price at Enid, equals the "through rail haul" to point of destination——

Murrah, J.: Permit me to interrupt there. The court had this in mind at the conclusions of the argument; that if we sustain our views previously expressed, that we would give counsel an opportunity to argue that proposed finding.

Mr. Moody: I was going to say this. You will find instances, for example, there is no differential charge for shipments out of Superior, Kansas, and you will find all shipments in Iowa, Nebraska and Montana—there are some six states out there where the differential is the flat half a cent. The testimony is, it is all based upon competitive prices.

Murrah, J.: I think that point may be well taken. We will certainly give you an opportunity to be heard in that respect. I believe that goes to a question of fact and not one of law.

Mr. Moody: I think the question there involved a finding of fact, * * * whereas the court in its opinion has treated it as a matter of law, the conflict in testimony——

Murrah, J.: I am not quite sure about that. I don't want to curtail your argument in that respect in any sense. If you desire we will hear you on that now.

Mr. Moody: I don't want to break in on a fact discussion. I have said it in a more logical way in what we have [fol. 233] printed than what I have said orally.

Murrah, J.: I want to say, Mr. Moody, that I am perfectly willing and glad for you to say that this case stands alone and that our decision stands alone, and I recognize that, and furthermore, I want it understood, as far as I am concerned, that I concur in the opinion with that full knowledge, and I concur in it with that in mind, and I still have it, "Why in the world do they want to regulate an enterprise of this kind?"

* * * * * * *

Mr. Moody: Let me say this, that when I said "it stands alone" I would not have said that except for one of the remarks the court has made, and from the further fact I felt it was not a new question. If it had been a new question, I never would have said that. My point is, as it now stands it is against the opinion of the Supreme Court.

Murrah, J.: Our opinion goes further than the Supreme Court went in either case in which this matter has been before it. I don't think there is any doubt about that. My answer to that is, that the Supreme Court didn't go that far; did not have to go that far; it was not required to go that far and it stopped there for that reason.

Mr. Moody: In the Uncle Sam case, I think the Uncle Sam Company could only have been brought under the Act by the court going as far as the majority has gone in this [fol. 234] case, and the court held the Uncle Sam Company was not under the Act. Therefore I say the Supreme Court refused to hold what Your Honor has held.

Murrah, J.: That is our point of difference exactly. I say when Congress said all pipe line companies, with no exceptions, "are hereby constituted common carriers within the meaning of the Act," they meant that.

[fol. 235] CERTIFICATE

I, B. R. Simpson, hereby certify that I reported in shorthand the proceedings had in the above entitled cause on

the application of the petitioner for re-hearing on April 13, 1945, and that the foregoing pages are true and correct transcript of my shorthand notes of the part of the proceedings therein transcribed.

B. H. Simpson, Court Reporter, United States District Court for the Western District of Oklahoma.

[fols. 236-237] Clerk's Certificate to foregoing transcript omitted in printing.

[fols. 238-239] IN THE UNITED STATES SUPREME COURT

CHAMPLIN REFINING COMPANY, Appellant,

vs.

UNITED STATES OF AMERICA and INTERSTATE COMMERCE COMMISSION, Appellees

Appeal from the United States District Court for the Western District of Oklahoma

Supplemental Transcript—Filed May 28, 1945

[fol. 240] IN UNITED STATES DISTRICT COURT

[Title omitted]

FINDINGS OF FACT AND CONCLUSIONS OF LAW PROPOSED BY DEFENDANTS UNITED STATES AND INTERSTATE COMMERCE COMMISSION—Filed May 23, 1945

The above-entitled suit coming on to be heard upon the pleadings and evidence, including the complete record of the proceedings before the Interstate Commerce Commission, and counsel for all parties having been heard, and briefs received and considered, and the Court being fully advised in the premises, and having made and filed its written opinion, makes the following findings of fact and conclusions of law:

Findings of Fact

1. This suit was brought under the provisions of the Urgent Deficiencies Act of October 22, 1913, to set aside an order of the Interstate Commerce Commission, made

on June 12, 1944, in Valuation Docket No. 1267, and was heard and determined by a duly constituted court of three judges pursuant to the provisions of said Act. Said order of the Commission found that plaintiff, Champlin Refining Company is a common carrier of refined petroleum products by pipe line and subject to the provisions of the Interstate Commerce Act, and required said company to comply with the provisions of Valuation Orders Nos. 26 and 27 issued by said Commission made pursuant to Section 19a of the said Interstate Commerce Act.

[fol. 241] 2. The plaintiff Champlin Refining Company (hereinafter called the Champlin) is a corporation of the State of New Mexico authorized by its charter to produce, buy, sell, and transport petroleum, to refine petroleum, and to buy, sell and deal in the refined products of petroleum. The pipe line involved in this suit, which the Champlin owns and operates, is a 516-mile gasoline pipe line system consisting of welded 6-inch pipe extending from Enid, Okla., to Rock Rapids, Iowa. In connection with the pipe line the Champlin operates terminals with storage tanks as well as railroad and truck delivery facilities at Hutchinson, Kans., Superior, Nebr., and Rock Rapids, Iowa. The portion of the pipe line from Enid through Hutchinson and Superior, was completed in June 1935. The portion of the pipe line from Superior to Rock Rapids, 260 miles, and the terminal facilities at Rock Rapids were completed in May 1940. Storage facilities have been provided at the terminal stations with approximate capacities as follows: At Hutchinson, 161,000 barrels; at Superior, 191,000 barrels; and at Rock Rapids, 330,000 barrels. The total cost of the pipe line and appurtenant faciiities as of December 31, 1940, was $3,189,028.66.

3. In addition to the products pipe line involved in this suit, the Champlin also operates oil wells, an oil refinery, tank cars, filling stations, gasoline and oil bulk plants, oil trucks and other equipment including approximately 149 oil wells on 53 leases in Oklahoma, 45 wells on 13 leases in Kansas, and 52 wells on 10 leases in Texas; approximately 75,000 acres of undeveloped leases situated in Oklahoma, Kansas, Texas, New Mexico, Alabama and Illinois; the oil refinery at Enid, Okla., which processes approximately four and a half million barrels of crude oil annually, producing a complete line of refined oil products; 723

tank cars used to transport the products of the refinery to company bulk plants or to jobbers; approximately 316 [fol. 242] filling stations and 248 gasoline and oil bulk distribution tanks; motor trucks used to transport products and in the maintenance and operation of its pipe lines, and various other equipment used to promote the producing, purchasing, and refining of crude oil and the marketing of the products thereof.

4. It also owns all of the stock of the Cimarron Valley Pipe Line Company (hereinafter referred to as the Cimarron) which owns and operates approximately 450 miles of crude oil gathering lines in the State of Oklahoma, the principal source of crude oil for the Champlin's refinery at Enid. The pipe line involved in this case is not used as a gathering line and no crude oil is passed through it.

5. Construction of the portion of the products pipe line from Enid to Superior was undertaken by the Cimarron, which was then and now is, a common carrier and a wholly owned subsidiary of the Champlin. The original purpose was to construct and operate a common carrier pipe line, and a certificate to that effect was issued to the Cimarron by the State of Kansas upon application by it. In connection with the acquisition of right-of-way for this construction, the Cimarron instituted four condemnation suits against seven individuals in the district courts in the State of Kansas, but while the suits were pending, the respective owners of the lands involved conveyed to the Cimarron the lands involved at agreed prices, and the suits were dismissed by plaintiff. Before the line was completed or put into operation, the Cimarron on June 10, 1935, executed a bill of sale to the Champlin and made assignment of all rights-of-way that had been acquired in the construction of the property. Since that time the Cimarron has had nothing to do with the further construction or operation of the products pipe line. Construction of the pipe line was completed by Champlin, and operation thereof has been by Champlin.

[fol. 243] 6. The crude oil from which the products transported by the Champlin in the products pipe line are produced is all originated in the State of Oklahoma and transported to the refinery at Enid by the Cimarron. All of the petroleum products transported through the line involved in this suit are owned by the Champlin. The products are

transported beyond the three pipe line terminals either by rail or by common or contract carrier trucks to dealers and distributors. The Champlin operates five 3,750 gallon capacity transport trucks from the Rock Rapids terminals by which deliveries are made to company-owned outlets in North Central Iowa and Southern Minnesota, and to jobbers and dealers in the same territory. Other transport trucks, not owned by Champlin, are employed by the Champlin to haul refined products from the refinery and the three terminals of the pipe line to the 248 bulk tanks owned. From these bulk tanks local dealers and consumers are served by tank wagons owned and operated by the Champlin. The Champlin operates approximately 316 retail filling stations in the territory served by the pipe line.

7. In disposing of its petroleum products at its three terminals in Kansas, Nebraska, and Iowa, respectively, the Champlin uses two types of sales; one is known as the spot-market or date of shipment sale, the other known as a contract sale, is based on yearly contracts with its customers. In spot sales the price of the product is normally based upon the Chicago Journal of Commerce "Group 3" (Oklahoma) prices at Enid as shown in the issue of the Thursday preceding date of sale. These prices are made effective at 7:00 a. m. Friday morning and remain in force until the next succeeding Friday, or until a change is made in the Chicago Journal of Commerce price for the particular product. The price of the product at the pipe line terminal used includes, in addition to the spot or f. o. b. price at the [fol. 244] Enid refinery, an additional sum called a differential. Said differential is computed by subtracting from the through railroad freight rate from Enid to final destination (usually the purchaser's point of business) the railroad freight rate from the pipe line terminal to final destination. The differential represents the charge assessed and collected by the Champlin for transporting petroleum products through its pipe line from the refinery to the pipe line terminal. Competitive conditions sometimes compel departures from the prices arrived at in accordance with the formula above described, and have the effect of reducing the sale price. Contract sales are likewise made upon the basis of Enid refinery price plus differential.

8. The Champlin is the sole owner of the products transported through its pipe line; it has never transported any

products belonging to any other company; its pipe line does not connect with any other pipe line but only with storage tanks at the three terminal points; there are no facilities for putting any petroleum product into the line other than at the Enid refinery; delivery of the products at the three terminal points is made from the Champlin's storage tanks by means of truck racks or railroad tank car racks and is not made directly from the pipe line in any instance; no tariffs stating transportation changes have been filed with the Interstate Commerce Commission or with any state commission or regulatory body.

9. The Champlin is a fully integrated pipe line company owning and operating, either directly or through its subsidiary the Cimarron, every facility necessary for the production and the transportation of crude oil by a gathering pipe line, the refining of such crude oil, the transportation by pipe line of the products of its refinery, and the distribution by pipe line of the products through jobbers, or directly, to the consuming public.

10. On August 21, 1941, the Champlin filed with the Interstate Commerce Commission a petition alleging that it [fol. 245] is not a common carrier subject to the provisions of the Interstate Commerce Act and praying that the Commission so determine its status. It prayed further that it be relieved of the requirement of filing the valuation reports prescribed by the Commission under the provisions of Section 19a of the Act, which reports had previously been demanded of the Champlin by the Commission's Bureau of Valuation.

The Commission by its Division 2 designated the proceeding initiated by said petition as Valuation Docket No. 1267 and assigned the same for hearing before a Commission examiner. When the matter came on for hearing on November 13, 1941, the Champlin filed an amended petition of the same general purport as that previously filed.

A large volume of evidence both oral and documentary was received at the hearing, and the matter was submitted to Division 2 of the Commission for determination; on December 14, 1942, said division made its report which is set out in the printed pamphlet filed by the plaintiff entitled "Exhibits to Petition," and is officially reported in volume 49 I. C. C. Valuation Reports, beginning on page 463. In said report it was found that the Champlin is engaged in

the interstate transportation of refined petroleum products by pipe line, that it is engaged in interstate commerce and is a common carrier subject to the Interstate Commerce Act. The division concluded that no order was required at that time.

Upon petition of the Champlin the Commission reopened the proceeding for reargument before the entire Commission, and the entire Commission on June 12, 1944, made its Report on Reargument in which the findings made by Division 2 in the prior report were affirmed; and the Commission ordered the Champlin to comply with the provisions of Valuation Orders Nos. 26 and 27. Said report of the entire Commission is on reargument, is correctly set out in [fol. 246] plaintiff's "Exhibits to Petition" above referred to, and is officially reported in Volume 49 of I. C. C. Valuation Reports at page 549.

11. The findings and statements of fact made in the two reports of the Commission above referred to are supported by substantial evidence of record, submitted to the Commission in said proceeding, and are adopted by this Court; they are sufficient to support the Commission's conclusions as stated in the reports above referred to that the Champlin is a pipe line company and is a common carrier of petroleum products by pipe line in interstate commerce and is subject to the Interstate Commerce Act, and its order that the Champlin make valuation returns as required by the Commission.

Conclusions of Law

The Court states the following conclusions of law:

1. That the Champlin Refining Company is a pipe line company and is a common carrier of petroleum products by pipe line in interstate commerce, and is subject to the provisions of the Interstate Commerce Act applicable to such common carriers, including, in particular, Section 19a of said Act.

2. That the Interstate Commerce Commission had jurisdiction to enter the order complained of.

3. That the order which the plaintiff here seeks to set aside is a lawful and valid order of the Interstate Commerce Commission.

4. That the findings made in the two reports of the Commission above referred to are sufficient to support the Commission's order and that the evidence received by the Commission is sufficient to support said reports and order.

5. That the Interstate Commerce Act as construed by the Commission in said reports and order is not violative of any provision of the Constitution of the United States and [fol. 247] that the Commission's order deprives the plaintiff of no constitutional right.

6. That the bill of complaint herein is without merit and should be dismissed at the cost of the plaintiff.

This — day of April, 1945.

—— ——, United States Circuit Judge. —— ——, United States District Judge. —— ——, United States District Judge.

[File endorsement omitted.]

[fol. 248] Clerk's Certificate to foregoing transcript omitted in printing.

[fol. 249] BEFORE THE INTERSTATE COMMERCE COMMISSION

Valuation Docket No. 1267

Re: Valuation of Pipe Line of Champlin Refining Company

AMENDED PETITION

Comes now your petitioner, Champlin Refining Company and respectfully shows:

I. Your petitioner is a corporation, organized and existing under the laws of New Mexico, with its principal office at Enid, Oklahoma, and its business is the producing and refining of petroleum, and marketing the products thereof.

II. Your petitioner has constructed a private pipe line for the distribution of gasoline and other refined petroleum products, from its storage plant located at its refinery at Enid, Oklahoma, to its storage facilities at Hutchinson, Kansas, Superior, Nebraska, and Rock Rapids, Iowa.

This line was built as a plant facility exclusively for the distribution of refined petroleum products owned and manufactured by petitioner at its Enid refinery, and has never been used to move any petroleum products owned by (or purchased from) any other person, firm or corporation.

This line has been in partial operation to Hutchinson, Kansas, since July, 1935, to Superior, Nebraska, since September, 1935, and in full operation since completion of the line into Rock Rapids, Iowa, on or about May, 1940, and its status as a private carrier has never been questioned prior to the commencement of this proceeding.

[fol. 250] III. On or about May 15, 1941, the Directo of Valuation of this Commission notified your petitioner that it was required to prepare and file with the Commission, on or before September 1, 1941, a complete inventory of the above described pipe line property, showing the quantities, units, classes, kinds and condition thereof.

In compliance with said request the Champlin Refining Company did on July 17, 1941, tender to said Director of Valuation of said Commission, a full, true, and correct report of all data which said company possesses with regard to said private pipe line, fully supported by maps and detail drawings of construction, which report was rejected and

returned by the Commission to the Champlin Refining Company for the reason as the petitioner verily believes that the same was not made upon a form in use by carriers admitting themselves to be common carriers.

A copy of said report as so tendered to said Commission on July 17, 1941, marked Exhibit X for identification, is by such reference made a part of this amended petition.

A copy of the letter of rejection of such tendered report is hereto attached, marked Exhibit XII, and by such reference made a part hereof.

IV. Your petitioner asserts:

(1) That the Champlin Refining Company is not a common carrier.

(2) That this Commission is without jurisdiction to proceed herein.

(3) That the Champlin Refining Company is not a pipe line company.

(4) That the use to which the pipe line in question is subjected by the Champlin Refining Company is not impressed with a public interest.

(5) That the pipe line in question is a private pipe line only.

(6) That the use to which the pipe line in question is subjected by the Champlin Refining Company does not involve any practice detrimental to interstate commerce.

[fol. 251] (7) That in refusing to receive the data submitted by the Champlin Refining Company in such report dated July 17, 1941, and tendered as hereinbefore set forth, the said Commission seeks to require the Champlin Refining Company to condemn itself by admitting a legal status which does not exist, thereby depriving the Champlin Refining Company of its constitutional guaranty of due process of law, while further depriving it of its constitutional guaranty of property rights in seeking to require the said Champlin Refining Company to incur large items of expense to procure for said Commission information which the Champlin Refining Company admittedly does not have in its books, records, or otherwise in possession.

(8) That the pipe line in question is a plant facility only and is but an extension of the plant "loading rack."

(9) That the report required of the Champlin Refining Company by said Commission is not intended for the advice of Congress in matters of legislation but is solely intended for the use of the Commission in fixing rates for transportation as a common carrier.

(10) That if such information is needed by Congress it has the power to require the attendance of the representatives of the Champlin Refining Company for the giving of the same, which proceeding would not involve "rate fixing" for the Champlin Refining Company.

(11) That the report required of the Champlin Refining Company is not required of said Company by or as a matter of law.

(12) That the report required of the Champlin Refining Company cannot be required of it unless it is a common carrier, which it specifically denies.

(13) That the order complained of is arbitrary, capricious, invalid, and in excess of the powers conferred upon the Commission by law.

(14) That the Commission is without authority in the law to value a plant facility or private pipe line.

(15) That the Champlin Refining Company is not a common carrier subject to the provisions of the Interstate Commerce Act.

(16) That the Champlin Refining Company is not engaged in transportation as the term is used in the Interstate Commerce Act.

[fol. 252] (17) That the aforesaid valuation order is an undue and unnecessary burden upon petitioner and will constitute a drain upon the resources of the government and the company which will serve no useful purpose.

(18) That the state of the art at the time of the passage of the pipe line Act as well as at the time of the adoption of the Hepburn amendment did not include the transportation of gasoline through a welded, seam-

less steel pipe line in distribution of such refined product, so that Congress could not have had such pipe line as is in question here in contemplation in the passage of such legislation.

Wherefore your petitioner prays that:

(a) This Commission revoke, rescind, and dismiss the orders of Ernest I. Lewis, Director, dated May 15, 1941;

and further prays that:

(b) The Commission proceed to determine

(1) That petitioner is not a common carrier,

(2) That petitioner operates a private pipe line,

(3) That petitioner is not a pipe line company, and

(4) That petitioner is not engaged in transportation within the meaning of the Interstate Commerce Act;

and finally prays that:

(c) Petitioner be relieved of the requirement of filing valuation reports as directed by the orders of May 15, 1941, and

(d) That a final order be entered adjudging that petitioner be relieved of filing any report or reports for valuation or rate making purposes.

Dated at Washington, D. C., this 11th day of November, 1941.

Champlin Refining Company, Enid, Oklahoma. By Harry O. Glasser, Nathan Scarritt, Samuel H. Horne, E. S. Champlin, Its Attorneys.

805 Broadway Tower, Enid, Oklahoma. 1150 Munsey Building, Washington, D. C.

[fol. 253] *Duly sworn to by L. A. Snyder; jurat omitted in printing.*

[fol. 254] Clerk's Note: Exhibit "X" is omitted at this point for the reason that it is impracticable to photostat

and said exhibit in its original form is being forwarded under a separate certificate.

[fols. 255-256] EXHIBIT XII TO AMENDED PETITION

Interstate Commerce Commission
Bureau of Valuation
Washington

July 22, 1941

Office of the Director.

Subject: Champlin Refining Company Valuation Orders Nos. 26 and 27

Mr. Geo. E. Leverton, General Auditor, Champlin Refining Company, Enid, Oklahoma.

DEAR SIR:

Under date of July 18, 1941, you forwarded to this office the original copy of a report which you stated you had prepared in compliance with our letters of May 15, 1941, with which were enclosed copies of Valuation Orders Nos. 26 and 27, together with instructions and sample notes pertaining to the orders.

While the report which you have submitted is informative, it can in no sense be construed as a compliance with the valuation orders which have been served. We are, therefore, returning the report herewith, together with additional copies of Valuation Orders Nos. 26 and 27.

You will recall that you attended a conference in my office on December 4, 1939, where these matters were informally discussed. It was my thought that as a result of our discussion at that time and in view of the detail nature of the instructions accompanying Valuation Orders Nos. 26 and 27, there would be no misunderstanding as to the requirements of these orders. However, that is apparently not the case and I now believe that to obviate any further delay or misunderstanding in regard to these matters, it is desirable for you to have your representative, who will be in responsible charge of the preparation of the data, arrange to spend a day in our offices where he

can familiarize himself with the various requirements through first-hand contact with our Engineering, Accounting, and Land Sections.

We should appreciate being advised as to the earliest date such a conference can be arranged.

Yours very truly, (Signed) Ernest I. Lewis, Director.

Enclosures.

[fols. 257-259] Before the Interstate Commerce Commission

Valuation Docket No. 1267

Valuation of Pipe Line of Champlin Refining Company

Hearing Room "D," Interstate Commerce Commission Building, Washington, D. C., November 12, 1941

Met, pursuant to notice, at 10 o'clock a.m. Before J. Paul Kelley, Examiner.

Appearances:

Harry O. Glasser, 805 Broadway Tower, Enid, Oklahoma, appearing for Champlin Refining Company.

Samuel H. Horne, 1150 Munsey Building, Washington, D. C., appearing for Champlin Refining Company.

Nelson Thomas, 3328 Interstate Commerce Commission Building, Washington, D. C., appearing for the Bureau of Valuation.

[fol. 260] Proceedings

Exam. Kelley: The Interstate Commerce Commission has assigned for hearing at this time and place Valuation Docket No. 1267, Valuation of the Pipe Line of Champlin Refining Company.

This hearing is on petition of the Champlin Refining Company, and the issue is the common carrier status of this pipe line for valuation purposes.

Who appears for the petitioner?

Mr. Glasser: Harry O. Glasser of Enid, Oklahoma, and Mr. Samuel H. Horne of Washington.

Exam. Kelley: What is your name?

Mr. Glasser: Harry O. Glasser, G-l-a-s-s-e-r.

Exam. Kelley: Who appears for the Commission?

Mr. Thomas: Nelson Thomas, 3328 Interstate Commerce Commission Building, for the Bureau of Valuation.

Exam. Kelley: Are there any other appearances? If not petitioner may proceed.

Mr. Glasser: We first desire to be permitted to file an amended petition which does not in anywise change the issues but merely amplifies the three basic provisions that were put in the original petition, and we have 30 copies which we will present, and we have additional copies prepared which we can furnish counsel if they need additional copies.

Exam. Kelley: This amended petition will be received.

[fol. 261] Mr. Thomas: Mr. Examiner, I will state now that I haven't had a chance to examine this carefully, but a casual inspection makes me believe that it is possible that the Bureau of Valuation might want to answer some of the allegations. I don't mean in a formal way, but by evidence and—so that I state now that it may mean—the filing of this may mean that the Bureau of Valuation will want an adjourned hearing on this in order to take care of certain allegations that I have seen in this petition. That is a matter, however, that I should like to leave for further consideration.

Exam. Kelley: I will leave that for future consideration. It is received on the assurance of counsel that the issues are not broadened.

Mr. Glasser: Well, there will be no objection on our part if counsel think they will need an adjourned hearing.

Exam. Kelley: You have a witness?

Mr. Glasser: Well, we have a number of witnesses, and I think we might just as well proceed with their testimony. Counsel have agreed upon a stipulation which covers the testimony of the witnesses G. E. Leverton, E. G. Wilmoth, Ray Collier, George F. Brigance, and L. A. Snyder on direct examination, reserving to counsel for the Valuation Section the right to cross-examine Mr. Snyder on all of the matters that he has testified to in direct examination.

Exam. Kelley: Is Mr. Snyder present?

[fol. 262] Mr. Glasser: He is the gentleman that is over in the Department of Justice. Now, we have reduced the testimony of these witnesses to writing. We have propounded questions to them and they in turn have prepared their answers, and we have furnished counsel with copies—

a copy of each, and the stipulation covers the reading of these questions and answers of each of these witnesses.

Exam. Kelley: Have you a copy of the stipulation for the record?

Mr. Glasser: Yes. We have the original signed—now, the other one—do you have the other original signed stipulation also?

Mr. Thomas: Yes.

Mr. Glasser: There are two of them.

Mr. Thomas: There is the second stipulation; I may state that that second stipulation merely covers some supplemental questions and answers with respect to the testimony of Witness Snyder.

Exam. Kelley: You have the witness here?

Mr. Glasser: The testimony has been sworn to and stipulated. We may read it as though it were a deposition.

Exam. Kelley: Oh, well. Have you copies——

Mr. Glasser: Yes, I have copies of each witness.

Mr. Thomas: Which one will we take first?

Mr. Glasser: Wilmoth first, I believe. Well, we better [fol. 263] take them in the order of the stipulation.

Mr. Thomas: That is Leverton then.

Mr. Glasser: Well, I think it will be better to take the pipe line first. Yes, we will take Leverton's first.

Now, we have ten copies—I will furnish you, Mr. Reporter, with one. It is a complete copy and sworn to. We have nine additional copies here which are available here for the use of the——

It will not be necessary for me to be sworn to read this, I take it?

Mr. Thomas: We will waive it.

Exam. Kelley: No. No.

Mr. Glasser: Direct examination of the witness G. E. Leverton:

"Direct examination:

"1 Q. (By Harry O. Glasser) State your name.

"A. G. E. Leverton.

"2 Q. Where do you reside?

"A. 1619 West Broadway, Enid, Oklahoma.

"3 Q. What is your profession?

"A. An Accountant.

"4 Q. Are you employed in such professional capacity?

"A. I am.

"5 Q. By whom?

"A. Champlin Refining Company, Enid, Oklahoma.

[fol. 264] "6 Q. For what period of time have you been so employed?

"A. Since 1923.

"7 Q. What are your duties in such position?

"A. I have charge of the general accounting and corporation records and direct the accounting system in use. I also have supervisory control over those employed in the accounting division of the Champlin Refining Company.

"8 Q. Do you have in your custody and supervision the books, records, documents and original papers of the Champlin Refining Company?

"A. I have.

"9 Q. And more particularly with reference to the construction and operation of the company products pipe line extending from Enid, Oklahoma, to Rock Rapids, Iowa?

"A. Yes, sir.

"10 Q. How is a products line distinguished from a crude oil pipe line?

"A. A crude oil pipe line is a pipe line used in gathering and transporting crude oil for manufacture in an oil refinery.

"A products pipe line is a pipe line used to transport manufactured products from the manufacturing refinery to a point other than at the refinery, or storage, sale, or further transportation.

"11 Q. Does the Champlin Refining Company operate [fol. 265] any crude oil pipe line at any point or points?

"A. No.

"12 Q. Does the Champlin Refining Company own a subsidiary company engaged in gathering and transporting crude oil?

"A. Yes, the Cimarron Valley Pipe Line.

"13 Q. Where does it operate?

"A. In Oklahoma only.

"14 Q. Is it a common carrier in Oklahoma?

"A. It is.

"15 Q. Does the Cimarron Valley Pipe Line Company have any connection, either physically or in a business sense, in the operation by the Champlin Refining Company of the products pipe line from Enid, Oklahoma, to Rock Rapids, Iowa?

"A. No, it does not.

"16 Q. Has it ever had either such connection since such products pipe line was put into use?

"A. No.

"17 Q. Does the Champlin Refining Company own a products pipe line?

"A. Yes.

"18 Q. Between what points was such pipe line constructed?

"A. From Enid, Oklahoma extending north thorugh Hutchinson, Kansas, and Superior, Nebraska, to Rock Rapids, Iowa.

"19 Q. Does the operation of the Champlin products pipe line differ in any respect from the definition of such [fol. 266] operation generally in the industry as given by you in response to Question 10?

"A. It does not.

"20 Q. Are you familiar with the operative history of the Champlin Refining Company?

"A. I am.

"21 Q. Will you briefly detail that history?"

Now, at this point the witness had prepared an exhibit which was tendered to the Commission in which this history of the company was recited. We would like to have the exhibit marked as X for identification.

Exam. Kelley: Mary it No. 1.

Mr. Glasser: Well, all through the record it has been referred to as Exhibit X. It will be very confusing unless we retain that identification.

Exam. Kelley: Very well.

(Exhibit No. X, Witness Leverton, marked for identification and received in evidence.)

Mr. Glasser: It is merely a matter of convenience, inasmuch as it is so referred to by counsel on both sides. We desire to offer this exhibit in evidence for the recitation which is quoted by the witness, which will be found in the fore part of the exhibit, and the answer is as follows:

"A. (A) Incorporation——

Mr. Thomas: Just a second. Do you have a copy of that [fol. 267] exhibit for the Commission?

Mr. Glasser: Yes, we have. We gave you folks a copy.

Mr. Thomas: Well, I think that is the one we had; isn't it?

Exam. Kelley: Off the record.

(Discussion off the record.)

Mr. Glasser: Reading from the witness' answer further:

"A. (A) Incorporation—The Champlin Refining Company was incorporated under the general laws of New Mexico on July 20, 1929, at which time it acquired through reorganization, the properties of a corporation (of the same name) that had been incorporated under the laws of the State of Maine on April 17, 1920.

"(B) Capital—The corporation is authorized to issue 250,000 shares of common stock without par or nominal value and 2,000 shares of 6 per cent preferred stock of the par value of $100.00 per share.

"(C) Outstanding Stock—One hundred fifty-six thousand, nine hundred thirty-seven (156,937) shares of the no par common stock are issued and outstanding, all being owned by H. H. Champlin and members of his family. No preferred stock is outstanding.

"(D) Business—The Company is (and the predecessor corporation was) engaged in the business of producing and refining crude oil and natural gas, and marketing the [fol. 268] products thereof, and engages in such other activities as are in furtherance of that business.

"(E) Properties—The company owns (1) approximately 149 oil wells on 53 leases in Oklahoma, 45 wells on 13 leases in Kansas, and 52 wells on 10 leases in Texas; (2) approximately 75,000 acres of undeveloped leases situated in Oklahoma, Kansas, Texas, New Mexico, Alabama and Illinois; (3) an oil refinery at Enid, Oklahoma which processes approximately four and a half million barrels of crude oil annually producing a complete line of refined oil products; (4) all of the stock of the Cimarron Valley Pipe Line Company which owns and operates approximately 450 miles of gathering lines used principally to transport the crude produced or purchased by the company from oil leases in Oklahoma to the Enid refinery; (5) seven hundred twenty three (723) tank cars used to transport the products of the refinery to company bulk plants or to jobbers located in Oklahoma, Kansas, Colorado, Wyoming, North and South Dakota, Nebraska, Minnesota, Wisconsin,

Iowa, Illinois, Missouri, Texas, and other states; (6) approximately 316 filling stations and 248 gasoline and oil bulk plants; (7) the products pipe line which is the subject of this report; (8) 5 motor trucks used to transport products from storage at Rock Rapids, Iowa to points in that and other states, 3 trucks used to transport lubricating oil from the Enid, Oklahoma, refinery to the warehouses at the Hutchinson, Kansas, Superior, Nebraska, and Rock [fol. 269] Rapids, Iowa, pipe line terminals, as well as Lincoln and Grand Island in Nebraska; and Denver in Colorado and various points in Kansas, 18 trucks used in the operation of the products pipe line and the operation and development of oil leases in Oklahoma, Kansas and Texas, most of which occasionally transport materials for construction, operation and maintenance from one state to another; and, (9) various other equipment used to promote the producing, purchasing and refining of crude oil and the marketing of the products thereof.

"(2) The Gasoline Pipe Line System consists of (1) 258 miles of graded 6-inch pipe weighing 14½ pounds per foot extending from Enid to Superior, Nebraska, plus 200⅔ miles of welded 6-inch pipe weighing 14.96 pounds per foot extending from Superior, Nebraska, to Champlin, near Rock Rapids, Iowa;——"

I might explain that Champlin is the railroad station.

"—(2) pumping station at Enid, Oklahoma; (3) terminals with storage tanks as well as railroad and truck delivery facilities at Hutchinson, Kansas; Superior, Nebraska, and Champlin (near Rock Rapids) Iowa; (4) No. 8 B. & S. copper wire graded telephone line (35 yellow pine 8-*pound* creosoted 20′ poles, 5 inches at top, per miles) also equipped with teletype sending and receiving equipment at Enid and the 3 terminals; (5) booster or repumping equipment (I) near Bluff City, Kansas (II) Hutchinson, Kansas, (III) Tescott, Kansas, (IV) Superior, Nebraska and (V) Clarkson, Nebraska; (6) rail connections [fol. 270] at the terminals are: (I) Hutchinson, Kansas; Hutchinson and Northerly Railway Company, Santa Fe, Rock Island, Missouri Pacific and Arkansas Valley; (II) Superior, Nebraska; Santa Fe, Missouri Pacific, Chicago and Northwestern and the Chicago Burlington and Quincy; (III) Champlin, Iowa; Rock Island with connection with the Illinois Central at Rock Rapids a distance of approximately 3 miles.

"(A) Construction of the 256 miles from Enid through Hutchinson, Kansas, to Superior, Nebraska, and the terminal facilities at those points was completed in June, 1935. Booster equipment near Bluff City was installed in 1939 and near Tescott, Kansas, in 1940. The 260⅔ miles of line from Superior, Nebraska, to Champlin, Iowa, the terminal facilities at the last named point, and the booster station near Clarkson, Nebraska, were completed in May, 1940.

"22 Q. Are you advised as to the total cost of the products pipe line storage facilities terminals, repair houses and telephone line used in connection with the operation of such products line facilities?

"A. I am.

"23 Q. Will you state such total figure?

"A. As of December 31, 1940, the total cost was $3,198,028.66.

"24 Q. Please refer to your records and state the amount of each investment subdivision of such products pipe line facility as the same is carried upon the books of the company."

[fol. 271] Exam. Kelley: Just a moment. Mr. Thomas, you have been over all of this? This is off the record, please.

(Discussion off the record.)

Mr. Glasser: (Continuing)—

"A.

Land	$ 11,683.50
Right-of-way	107,913.63
Line pipe	1,590,322.86
Line pipe fittings	84,302.80
Pipe line construction	708,163.02
Buildings	39,546.71
Pumping equipment	62,452.98
Machine tools and machinery	1,500.16
Other station equipment	4,375.89
Oil tanks	306,774.85
Delivery facilities	23,580.79
Communication system	247,463.42
Office furniture and equipment	3,826.90
Vehicles and other work equipment	2,776.14
Other property	3,345.01
Total	$3,198,028.66

"25 Q. Did you on or about July 18, 1941 submit to the Valuation Section of the Interstate Commerce Commission the detail of the investment which you have just indicated?

"A. I did.

"26 Q. I now hand you an exhibit which I will ask the [fol. 272] Reporter to mark for identification as "X", and ask you to state if that is the report which you so tendered to the Interstate Commerce Commission?

"A. It is."

And that is that identical document I offered in evidence. And I have already offered it, and so I won't do so again.

"27 Q. Mr. Leverton, will you please identify the information contained in such exhibit in detail in order that your answer may acquaint the Examiner with the contents of such report?

"A. The report is captioned 'Champlin Refining Company, Private Pipe Line, December 31, 1940.' The first four pages consist of a letter in affidavit form signed by H. H. Champlin, president of the Champlin Refining Company, which contains a history of the corporation, including information as to its incorporation, outstanding capital stock, business, and properties.

"The next four pages consist of a detailed analysis of the investment in the products pipe line, totaling $3,198,028.66.

"The balance of the report consists of 41 maps and drawings showing the location and detail of the pipe line, tanks, buildings and other facilities which in its entirety constitutes a complete*ly* copy of all such maps and detail which the Company had prepared for its own use in construction and operation of said products line.

"28 Q. What did the director of valuation for the Com- [fol. 273] mission do with the report so tendered by the Champlin Refining Company?

"A. He promptly returned it by U. S. Mail, together with a letter explaining his action.

"29 Q. Do you have that letter?

"A. I do.

"30 Q. Will you produce it, please?"

Now, we have to have that letter.

(Discussion off the record.)

Mr. Glasser: There has been a copy of the letter attached marked Exhibit XII, attached to the amended petition, so

that for convenience—here is a photo copy of the original letter to which the witness refers, and if the Reporter will identify it as Exhibit XII to conform with these other questions we will offer the photo copy in evidence.

Exam. Kelley: What number is that, sir?

Mr. Glasser: Exhibit XII.

Mr. Thomas: Now, you start with Exhibit X and then——

Mr. Glasser: Well, we had to do that because you know this other evidence covers a lot of numbers up to that, and we couldn't use the first letter or number one because we have already utilized them before this matter was considered.

I will offer in evidence photocopy of the letter referred to.

Exam. Kelley: It will be received.

Mr. Glasser: Copy of which is attached to the amended [fol. 274] petition.

(Exhibit No. XII, Witness Leverton, marked for Identification and Received in Evidence.)

Mr. Glasser: (Continuing)—

"21 Q. Are you familiar with the method by which the Federal Government taxes the transportation facility of such products pipe line?

"A. I am."

Mr. Thomas: Well, we object to that on the ground it is irrelevant and immaterial. The Federal Government's taxation is under one statute, whereas a valuation by the Commission is provided for in still another statute, so that there is no necessary connection between the two.

Mr. Glasser: The necessary connection, if the Examiner please, is that the Government taxes the transportation facility, and the Federal statute which we cite and quote provides a method by which a tax is determined, notwithstanding the transportation charges not made in the hauling of the product, which is very material on this question of whether the carrier is a common carrier.

Exam. Kelley: We will receive the evidence over the objection.

Mr. Glasser: (Continuing)—

"32. Q. Are you advised as to the Statute under which such tax is computed or determined?

[fol. 275] "A. I am.

"33 Q. Please cite the Statute.

"A. Sections 3460 and 3461 Internal Revenue Code (as amended by 1 of the 1939 Act; 209 of the 1940 Act and 521 of the 1941 Act) which Statutes read as follows:

"(a) Computation and Payment.—There shall be imposed upon all transportation of crude petroleum and liquid products thereof by pipe line originating before July 1, 1945—

"(1) A tax equivalent to 4½ per centum of the amount paid for such transportation, to be paid by the person furnishing such transportation.

"(2) In case no charge for transportation is made, either by reason of ownership of the commodity transported or for any other reason, a tax equivalent to 4½ per centum of the fair charge for such transportation, to be paid by the person furnishing such transportation.

"(3) If (other than in the case of an arm's length transaction) the payment for transportation is less than the fair charge therefor, a tax equivalent to 4½ per centum of such fair charge, to be paid by the person furnishing such transportation.

"(b) Fair Charge Defined.—For the purposes of this section, the fair charge for transportation shall be computed—

"(1) from actual bona fide rates or tariffs, or

"(2) if no such rates or tariffs exist, then on the basis [fol. 276] of the actual bona fide rates or tariffs of other pipe lines for like services, as determined by the Commissioner, or

"(3) if no such rates or tariffs exist, then on the basis of a reasonable charge for such transportation, as determined by the Commissioner.

"Section 3461. Returns.

"Every person liable for the tax imposed under Section 3460 shall make monthly returns under oath in duplicate and pay such taxes to the collector for the district in which is located his principal place of business or, if he has no principal place of business in the United States, then to the collector at Baltimore, Maryland. Such returns shall contain such information and be made at such times and in such manner as the Commissioner, with the approval of the Secretary, may by regulations prescribe.

"34. Q. And now give in detail the method employed by which the Champlin Refining Company is taxed by the Federal Government within the provisions of such statute

for transportation charge upon the product carried through such products pipe line."

Mr. Thomas: We object to that for the same reasons above stated.

Exam. Kelley: Objection is overruled.

Mr. Glasser: (Continuing)—

"A. In interpreting such provisions in their application to the products pipe line of the Champlin Refining Com- [fol. 277] pany, the Commissioner of Internal Revenue has found that no charge for transportation is made or fixed by the Champlin Refining Company which could be used as the basis for taxation. He, therefore, computes 'fair charges' of 20 cents per barrel for products moving from Enid, Oklahoma, to Hutchinson, Kansas, and 35 cents per barrel for products moving from Enid, Oklahoma, to Superior, Nebraska, under the authority of subdivision (b) of Section 3460. The Commissioner has not yet fixed the basis for computation of tax on products moving to Rock Rapids, Iowa.

"35. Q. Does the Champlin Refining Company——"

Mr. Thomas: Mr. Examiner, I have the further objection to that that that ruling by the Commission must have been in the form of some formal ruling in writing and that the best evidence of that would be a copy of that ruling. If it is available, I think it should be furnished.

Exam. Kelley: Do you have that?

Mr. Glasser: Well, we would have it in the Bureau of Internal Revenue in the matter of conference and adjustment of taxes. It is all done by assessment, and we pay the tax, and this is the basis upon which we pay the tax. There is no formal proceeding.

Exam. Kelley: However——

Mr. Glasser: We will furnish the record with a duplicate of the assessment sheet for the various years, if you desire us to do so. But we have been taxed on that basis under [fol. 278] the provisions of 3460, which gives the Commissioner the right to determine what a fair valuation would be.

Mr. Thomas: Isn't there some regulation though?

Mr. Glasser: Oh, yes. The Commissioner has promulgated regulations for the guidance of taxpayers where in situations such as here there is no charge actually made.

Then it becomes his determination of what would be a fair charge, and the tax is computed accordingly.

Mr. Thomas: Can you give us a reference to that regulation?

Mr. Glasser: Well, I would have to refer to the record. See, I haven't had anything personally to do with this. I couldn't state. I would have to refer to the record and furnish you with a photostatic copy of whatever we have in connection with it.

Mr. Thomas: I don't think a photostatic copy would be necessary, but if there has been a regulation or ruling under which this specific application is made, why, just give us a reference to it at some convenient time after the hearing closes.

Mr. Glasser: We will make an investigation and furnish photo copies of whatever records we have on it.

Mr. Thomas: Yes, sir.

Mr. Glasser: (Continuing)—

"35. Q. Does the Champlin Refining Company own and operate railroad tank cars?

[fol. 279] "A. It does.

"36. Q. How many such railroad tank cars are so owned by such company?

"A. 723.

"37. Q. What was the original cost of such railroad tank cars?

"A. $1,401,907.73.

"38. Q. How are such railroad tank cars employed?

"A. They are loaned to the railroads upon a mileage basis.

"39. Q. Has such use ever been designated as a common carrier use?

"A. It has not."

Mr. Thomas: Objected to as immaterial and irrelevant.

Exam. Kelley: Objection is noted on the record.

Mr. Glasser: (Continuing)—

"40. Q. Have any reports required of common carriers ever been required of the Champlin Refining Company in such use of such tank cars, by any agency of the Federal Government?

"A. No, sir."

Mr. Thomas: Same objection.

Exam. Kelley: Go ahead.

Mr. Glasser: (Continuing)—

"41. Q. Does the Champlin Refining Company own any trucks used in hauling lubricating oils from the Enid Refinery to terminals and storage plants in other states?

"A. It does, as I have explained in the 8th subdivision [fol. 280] of my answer to Question 21.

"42. Q. How are such trucks used in such service?

"A. My answer to Question 21 will apply to this question.

"43. Q. How many such trucks are owned by the Company?

"A. My answer to Question 21 will also apply to this question.

"44. Q. What was the total original investment in such trucks?

"A. $10,729.69.

"45. Q. Has the use to which such trucks have been subjected ever been designated as a common carrier use?

"A. It has not."

Mr. Thomas: Objected to as irrelevant and immaterial.

Exam. Kelley: Objection noted.

Mr. Thomas: Not involved in this case. We are concerned only with the pipe line.

Mr. Glasser: (Continuing)—

"46. Q. Have any reports required of common carriers (only) by truck ever been required of the Champlin Refining Company in such use of such trucks by any agency of the Federal Government?

"A. No."

Mr. Thomas: Objected to for the same reason.

Exam. Kelley: Proceed.

Mr. Glasser: (Continuing)—

"47. Q. Is there any difference in principle in the opera- [fol. 281] tion by the Champlin Refining Company in delivering its products in outside states by (a) trucks on the public highways, and (b) its products pipe line from Enid, Oklahoma to Rock Rapids, Iowa?"

Mr. Thomas: Objected to as calling for a legal conclusion.

Exam. Kelley: That objection can be sustained. Proceed with the reading.

Mr. Glasser: (Continuing)—

"48 Q. Did you have personal knowledge of the planning and early construction of the products pipe line in question?

"A. I did.

"49 Q. To what extent did you have information with regard hereto?

"A. All information that was available to any of the Executive officers of the company.

"50 Q. When did you first learn of the proposal to make the Cimarron Valley Pipe Line Company a common carrier in the operation of the products pipe line then in course of construction?

"A. About April 15, 1935, when my attention was directed to correspondence concerning four condemnation suits which has been filed against seven persons in four counties in the State of Kansas.

"51 Q. What did you do with regard to such proposal?

"A. I immediately directed Mr. Champlin's attention [fol. 282] to the complications that would arise in the operation of a products line, as a common carrier and recommended settlement at once with all persons involved in such litigation and the dismissal of such cases.

"52 Q. Now, please state what further steps were taken to avoid such responsibility?

"A. The condemnation suits that had been instituted were dismissed and satisfactory settlements were made with such land owners.

"Assignments of the rights-of-way from the Cimarron Pipe Line Company to Champlin Refining Company, conveying the entire right-of-way of such line were executed on June 10, 1935, and immediately recorded in the county seats of all counties in which such rights-of-way were granted.

"A bill of sale was at the same time executed by Cimarron Valley Pipe Line Company conveying all of its right, title and interest in and to said pipe line and its facilities to Champlin Refining Company, which was recorded in the office of the County Clerk of Garfield County, Oklahoma.

"The Champlin Refining Company, having advanced all funds necessary for the purchase of equipment and construction of the pipe line and its facilities, thereupon cancelled its charges against Cimarron Valley Pipe Line Company. The Champlin Refining Company took over the completion of the pipe line system and operated it from the first day of its use, When the licenses that had [fol. 283] been granted to Cimarron Valley Pipe Line Company in Kansas and in Nebraska expired in 1936, that corporation withdrew from both states."

Mr. Thomas: Mr. Examiner, may I inquire of counsel, calling his attention to the fact that there are certain photostates——

Mr. Glasser: Yes.

Mr. Thomas: ——evidencing those——

Mr. Glasser: All those——

Mr. Thomas: ——proceedings there?

Mr. Glasser: Yes. Yes.

Mr. Thomas: Well, will they be offered later?

Mr. Glasser: Well, they are here on the table, Mr. Thomas, I would like to have you offer them in evidence. You requested them by letter. I don't think they are material in the case, but we brought them here because you requested them.

Mr. Thomas: Of course, we will have to call Mr. Lever- here to identify them as the papers to which he is re-ring. There will be no objection there?

Mr. Glasser: No. They are self-explanatory. They are photostatic copies of the originals certified by the officers.

Mr. Thomas: Not necessarily. We may call him when you get through with him so as we may put in those papers.

Mr. Glasser: Well, I understood in my conference with you that there would be no objection raised to the identi- [fol. 284] fication of any of these documents. I furnished you with photostatic copies of all of them.

Mr. Thomas: It is not a matter of identification, but a matter of proper explanation of some of them.

Mr. Glasser: Well, ——

Mr. Thomas: I just wish to inquire as to whether or not they would be brought in in connection with this testimony.

Exam. Kelley: Off the record.

(Discussion off the record.)

Mr. Glasser: The next witness will be Roy G. Collier, and I have ten copies of Mr. Collier's testimony also. I will leave seven copies, which I think is a sufficient number.

The Witness Roy G. Collier:

"Direct examination.

By Harry O. Glasser:

"1 Q. State your name.

"A. Roy G. Collier.

"2 Q. Where do you reside?

"A. 412 West Pine Street, Enid, Oklahoma.

"3 Q. What is your business?

"A. Civil Engineer.

"4 Q. By whom are you employed?

"A. Champlin Refining Company, Enid, Oklahoma.

"5 Q. For how long have you been so employed?

"A. Approximately thirteen years.

"6 Q. What are your educational qualifications?

[fol. 285] "A. Bachelor of Science Degree in civil engineering.

"7 Q. In what school?

"A. A. & M. College at Stillwater, Oklahoma.

"8 Q. Has your employment by the Champlin Refining Company been incidental to your educational training?

"A. Yes.

"9 Q. In what capacity have you been employed by the Champlin Refining Company?

"A. As civil engineer in the pipe line department.

"10 Q. Specifically, what have been your duties in such pipe line department of the Champlin Refining Company?

"A. I have been required to prepare certain of the records of the company upon which are shown details of the construction of pipe lines, and have also prepared permanent maps showing the route or routes of such pipe line construction, upon which maps are indicated the legal descriptions of the lands over which such pipe lines have been laid. I have also prepared such information (with regard to the construction of such pipe lines) as to enable the officers of the company to be advised as to such construction, as well as to indicate upon such maps (and in

such records) the locations of terminals and storage facilities necessarily a part of and in use by such pipe lines and to keep such other detailed information as would from time to time indicate the physical equipment used in the construction of and employed by such pipe lines and ter-[fol. 286] minal facilities. All such maps and records so prepared by me from time to time, have remained a part of the permanent records of the company and are available for inspection.

"11 Q. In the course of your employment with the company, have you had occasion to prepare such maps and records upon a pipe line through which refined products of the company have been transported from Enid, Oklahoma to Rock Rapids, Iowa?

"A. Yes.

"12 Q. Do you have personal knowledge of the construction of this line?

"A. Yes.

"13 Q. Were you employed on the line during the course of its construction?

"A. Yes.

"14 Q. Have you prepared maps which reveal the entire right-of-way of the line?

"A. Yes.

"15 Q. Have those maps been accurately made?

"A. Yes.

"16 Q. Have you indicated upon such maps the legal descriptions of the lands over which such pipe line was laid?

"A. Yes.

"17 Q. How are lands described in the states of Oklahoma, Kansas, Nebraska, Iowa, and South Dakota?

[fol. 287] "A. In accordance with the system known as Government Survey, viz: sections, townships and ranges.

"18 Q. Have you, in preparing such maps and records in each instance, indicated such legal descriptions upon such maps?

"A. Yes.

"19 Q. Do you have personal knowledge of the type of construction of the products line to Rock Rapids, Iowa?

"A. Yes.

"20 Q. Do you have personal knowledge of the type of construction of the terminals and storage facilities upon said line?

"A. Yes.

"21 Q. What is the size of the line?

"A. 6-5/8 inches outside diameter. Some of the pipe used was invoiced to the company at a greater weight per foot than other pipe used in the construction of the line and I am not advised as to the reduction in inside diameter measurement, if any, that would result from such difference in weight. In any event, the line has been (and is commonly) referred to in the industry, and is known as a 6 inch line.

"22 Q. At what point does the line first employ the use of storage facilities?

"A. Hutchinson, Kansas.

"23 Q. And what is the distance from Enid, Oklahoma to Hutchinson, Kansas?

"A. 113 miles.

[fol. 288] "24 Q. At what point is the next storage and terminal facility employed on the line?

"A. Superior, Nebraska.

"25 Q. At what point is the next storage and terminal facility employed on the line?

"A. Rock Rapids, Iowa.

"26 Q. And these storage and terminal facilities are all of the terminal facilities on the line?

"A. Yes.

"27 Q. What is the storage capacity at each of these points?

"A. At Hutchinson, Kansas the storage capacity is approximately 161,000 barrels, at Superior, Nebraska, it is 191,000 barrels, and at Rock Rapids, Iowa, it is 330,000 barrels.

"28 Q. Let me ask you if, in the construction of this line, the pipe was laid for any considerable distance along the public highways in any of the states involved.

"A. To the best of my recollection, the greatest distance employed for such use upon any highway was in the States of Nebraska and South Dakota and that such distances did not exceed, in either case, more than a mile.

"29 Q. Were there any circumstances that required the use of the highway in such instance?

"A. Yes, we were unable to obtain right-of-way from abutting land owners at a price that we could afford to pay and so we took the matter up with the proper county [fol. 289] officials and purchased from the counties a right-

of-way along said highways and for the privilege of laying the same we paid the counties a price which was agreed upon.

"30 Q. I notice from an examination of your map, that the line was laid from a point on the east bank of the Missouri River to a point on the west bank of the Big Sioux river.

"A. Yes.

"31 Q. What distance did the line employ in the State of South Dakota?

"A. In the neighborhood of 23 miles.

"32 Q. Do you have personal knowledge of how the right-of-way was obtained in the State of South Dakota?

"A. Yes.

"33 Q. How was it obtained?

"A. We obtained it from property owners by purchase and by right-of-way agreement on the public highways with the county officials.

"(a) for which right-of-way the company paid the county officials an agreed sum, or

"(b) received such grant of such right-of-way gratuitously.

"34 Q. Did the Champlin Refining Company ever exercise the right of condemnation at any point upon the route of the entire pipe line system?

"A. No.

"35 Q. Was any permit obtained from the State of South Dakota?

[fol. 290] "A. No.

"36 Q. Has there ever been any requirement by any of the officials of the State of South Dakota with regard to any report or other information in regard to the operation of such pipe line?"

Mr. Thomas: We object to that as immaterial, if the the Court please. The law of South Dakota, I think, is the basis of the rights and status of the pipe line.

Exam. Kelley: The objection is noted. Proceed.

Mr. Glasser: (Continuing)—

"A. The only correspondence that we have ever had with the State of South Dakota had to do with ad valorem taxation upon that part of the line laid within the State of South Dakota. Upon one occasion I visited the State

Capital at Pierre in connection with the assessment upon the pipe line, and after conferring with the State officials, was advised that inasmuch as the line was not a common carrier the matter did not concern the State and would be referred to the proper county officials of the county through which the line was laid, which was done.

"37 Q. What distance does the line traverse in the State of Iowa?

"A. I think approximately 41 miles.

"38 Q. How was the right-of-way obtained for the building of the line in the State of Iowa?

[fol. 291] "A. By purchase from the property owners.

"39 Q. Is any part of the line in the State of Iowa laid upon any highway following the direction of such highway?

"A. No.

"40 Q. Have you ever met a gentleman by the name of George F. Brigance?

"A. Yes.

"41 Q. When and where did you meet Mr. Brigance?

"A. I met him at Enid, Oklahoma on or about October 6, 1941.

"42 Q. What was the occasion of your meeting with Mr. Brigance?

"A. He was introduced to me by E. G. Wilmoth, as an engineer employed by the Socony-Vacuum Company of New York and I was directed to furnish Mr. Brigance with maps and other data which he might inquire about with relation to the Champlin products pipe line.

"43 Q. Did you furnish Mr. Brigance with such data?

"A. Yes, immediately.

"44. Q. What maps and other data did you furnish for his inspection?

"A. I furnished Mr. Brigance with a detail of maps and other data, which was a copy of a like exhibit which was forwarded to the Interstate Commerce Commission under date of July 17, 1941."

Which is the Exhibit X here that has been identified as part of Leverton's examination.

[fol. 292] "45 Q. Did you furnish for Mr. Brigance's inspection all information which he requested?

"A. Yes.

"46 Q. And did you acquaint him with the fact that the exhibit which had been handed to him was an exact copy of

the exhibit which was forwarded to the Interstate Commerce Commission?

"A. Yes.

"47 Q. After furnishing Mr. Brigance with all of the written data, maps and other papers so identified, did you give him such personal information in connection with the pipe line as he requested?

"A. Yes.

"48 Q. Now, what did you next do with Mr. Brigance?

"A. We went out and inspected the Enid Pump Station upon the products pipe line near the refinery. We followed the line as nearly as possible for several miles in order that Mr. Brigance might observe the topography of the country, observe the type of telephone line construction and gain such other information as he might be able to get from observation.

"49 Q. One final question: Do you have any assistance in the engineering duties incidental to the products pipe line of the Champlin Refining Company?

"A. I do.

"50 Q. You are the sole engineer of the department?

"A. I am."

[fol. 293] Exam. Kelley: What is the significance of this reference to Mr. Brigance?

Mr. Glasser: Well, I am going to read Brigance's evidence next. We are using him as an expert witness.

Exam. Kelley: All right.

Mr. Glasser: We are laying the ground work to qualify him.

Exam. Kelley: Off the record.

(Discussion off the record.)

Mr. Glasser: Direct examination of George F. Brigance:

"Direct examination.

"1 Q. (By Harry O. Glasser) State your name.

"A. George F. Brigance.

"2 Q. What is your occupation?

"A. Civil engineer.

"3 Q. What period of time have you been so engaged?

"A. 25 years.

"4 Q. By what company are you now employed?

"—. Magnolia Pipe Line Company.

"5 Q. In what territory?

"A. I am now working in the northern division.

"6 Q. Will you define the territory in which you are employed?

"A. New York and Pennsylvania—northern division.

"7 Q. What are your duties in your present employment insofar as those duties relate to your profession?

"A. I am Chief Engineer of Pipe Line construction for [fol. 294] such company.

"8 Q. Have you been so engaged for some time?

"A. Three years.

"9 Q. What are your duties as Chief Engineer of Pipe Line construction?

"A. To design and superintend pipe line construction for them.

"10 Q. Are you advised generally of the uses to which oil pipe lines are subjected?

"A. Yes, I am.

"11 Q. What are the general classifications of pipe lines?

"A. Generally divided into trunk lines and gathering lines.

"12 Q. Are production lines further classified?

"A. Trunk lines are divided into crude oil and products lines.

"13 Q. What methods of joining pipe are used in the construction of pipe lines?

"A. There are several methods of joining pipe. The old method was to screw joints where you threaded the end of the pipe into a collar. Now the Arc-Welding process is generally used.

"14 Q. Does the type of product to be transported determine the type of construction?

"A. Practically all products lines are welded, or should be welded, while crude oil lines can either be welded, screw [fol. 295] pipe, or dresser coupling.

"15 Q. Which is the more expensive type of construction?

"A. I would say the welded—Arc-Welding.

"16 Q. Have you had occasion in your experience with your company and in the duties of your occupation to observe the general methods of handling products distribution?

"A. Yes, in a general way.

"17 Q. How are products generally distributed?

"A. They were generally distributed by pumping from the plant of the manufacturer to the company's bulk plants distributed along the pipe line.

"18 Q. I assume now you are speaking with regard to pipe line distribution, but I am speaking in broader terms of distribution.

"A. Formerly they were usually distributed by tankers and barges, and tank cars on the railroad; now they are also distributed by truck and pipe line.

"19 Q. Does your company have any welded lines that are used for distribution of products?

"A. Yes.

"20 Q. Where are they located?

"A. We have a 6-inch line from Buffalo to Syracuse, Rochester, and Binghamton. The Socony Company also has a line from East Providence, Rhode Island to Springfield, Mass.

"21 Q. What type of construction did your company use [fol. 296] in constructing this line?

"A. Welded 6-inch line.

"22 Q. Have you recently been asked to investigate the cost of an appraisal of the products line of the Champlin Refining Company from Enid, Oklahoma to Rock Rapids, Iowa?

"A. Yes, I was asked to make such investigation.

"23 Q. Did you go to Enid for that purpose?

"A. Yes.

"24 Q. When you arrived, what information did you obtain?

"A. I looked at all of Champlin's maps of their system and I went out on the line and looked at the pump equipment, telephone line, gate valve, and other equipment.

"25 Q. Were you advised of the length of the line and given information as to the number of terminals?

"A. Yes.

"26 Q. What information was given as to terminal points?

"A. Their terminals are located at Hutchinson, Kansas, Superior, Nebraska, and Rock Rapids, Iowa.

"27 Q. Did you make any investigation as to the power that was used for the pumping of such products?

"A. Yes.

"28 Q. What did your investigation reveal?

"A. That electric centrifugal pumps are used.

"29 Q. From your experience with Socony-Vacuum, and from your knowledge generally of pipe line construction, [fol. 297] are you able to estimate the cost involved in making an appraisal valuation report upon such type of line already laid in the ground?

"A. Yes."

Mr. Thomas: We object to that if he is going to be asked to state it, for the reason that it is immaterial and irrelevant. As the law requires the valuation of this pipe line, the fact that it will cost the company some money isn't any reason for not complying with the law. Further, I don't believe that the qualification as stated by this witness himself is sufficient to justify him in attempting to fix a value of cost.

Exam. Kelley: Is the witness going to make a valuation of the property?

Mr. Thomas: No. A cost. I used the wrong word. A cost of the valuation.

Exam. Kelley: Is his testimony to include an estimate of cost?

Mr. Glasser: An appraisal?

Exam. Kelley: Yes.

Mr. Glasser: Yes; a field appraisal of the line.

Exam. Kelley: It will be received over the objection—subject to the objection.

Mr. Glasser: (Continuing)—

"30 Q. From the information you were given in Enid, [fol. 298] and from personal observations made, are you able to give the Commission an estimate of the cost of an appraisal valuation of the Champlin line from Enid, Oklahoma, to Rock Rapids, Iowa,——"

Mr. Thomas: Same objection.

Mr. Glasser: "—together with its storage facilities and other physical properties now in use in operation of said line?

"Yes."

Mr. Thomas: Same objection.

Exam. Kelley: You don't need to repeat that.

Mr. Thomas: All right.

Exam. Kelley: Carry clear through.

Mr. Thomas: Carry clear through.

Exam. Kelley: Carry clear through his testimony.

Mr. Glasser: (Continuing)—

"31 Q. Were you formerly employed by the Interstate Commerce Commission?

"A. Yes.

"32 Q. In what capacity?

"A. Valuation engineer.

"33 Q. Who was your superior officer?

"A. Mr. Hood.

"34 Q. The same gentleman now engaged upon this case?

"A. Yes.

"35 Q. Have you, since severing your connection with the Commission, and prior to testifying in this case, made [fol. 299] examinations of requirements of the reports required of Champlin by the Commission?

"A. Yes.

"36 Q. Having in mind the requirements of the Commission's requested report, together with the things you observed at Enid and learned there from personal investigation, what, in your opinion, giving consideration to all the factors involved, would be the cost to Champlin Refining Company of complying with the report required upon an appraisal basis such as would be necessary to give the information requested and rerequired by the report?

"A. In my estimation, to prepare the report required by the Commission would cost Champlin $5,000.00, and such conclusion is based upon an estimate of cost per mile, which is in turn based on our costs when we made a like report to the Commission for the Magnolia Pipe Line.

"37 Q. Assuming that the Commission will require Champlin to give the appraisal value; would that expense be increased by requiring 'bell holing'?

"A. Quite considerably.

"38 Q. Would run it into an expensive report?

"A. Yes.

"39 Q. Is it possible that such expense might be further increased?

"A. It might be required for the company to furnish a [fol. 300] report on the condition of the pipe in the ground at the present time.

"40 Q. That would naturally increase the expense?

"A. Yes.

"41 Q. In what proportion?

"A. It would double it.

"42 Q. By that you mean it would double the figure heretofore given?

"A. Yes.

"43 Q. Have you had experience in appraisal work?

"A. Yes.

"44 Q. For whom?

"A. Magnolia Pipe Line Company.

"45 Q. In what area?

"A. In the Mid-Continent field and eastern division for Socony-Vacuum Oil Company.

"46 Q. Upon what type of construction?

"A. Upon both screw pipe and welded construction.

"47 Q. Will you amplify, if you care to, the details of that experience—just what you did.

"A. In 1935 I made a very thorough survey of the Magnolia pipe line system, which included its welded line, which was submitted to the Commission; and also a like survey for the eastern division of Socony-Vacuum of its 10-inch line known as the Midland division from Wood River, Illinois to Lima, Ohio.

[fol. 301] "48 Q. What type of appraisement did you make?

"A. We made an inventory of the physical properties on the line.

"49 Q. Complete?

"A. Yes.

"50 Q. And the experience you gained there is the basis for making your estimate of appraisal cost to the Champlin Company upon the report requested?

"A. Yes.

"51 Q. In making such appraisal of cost, did you take into consideration every factor that would enter into such appraisal of cost insofar as you now remember?

"A. Yes.

"52 Q. In making it, you did not give consideration to any expediency of any kind?

"A. I did not.

"53 Q. Such estimate represents your best judgment?

"A. Yes.

"54 Q. Are you generally acquainted with practicing engineers that would be capable of making such a report?

"A. Yes.

"55 Q. How many are there available for Champlin to employ?

"A. I would not know——"

Mr. Thomas: Objected to as immaterial, irrelevant.

Exam. Kelley: That objection is sustained.

[fol. 302] Mr. Glasser (continuing):

"56 Q. Do you know of any competent engineer familiar with the Commission's requirements, and sufficiently experienced to make an appraisement such as is requested, who is available for employment at this time?"

Mr. Thomas: Same objection.

Exam. Kelley: Sustained.

Mr. Glasser: Well, a part of this next answer represents an item of expense. He alluded to such matters in his answer. I think the part of the answer with reference to the additional cost that would be involved in making the report should be received.

Exam. Kelley: You may read it.

Mr. Glasser: Going down to his statement:

"Upon the occasion of my visit to Enid, I became acquainted with Roy Collier, to whom I was introduced, as Champlin's engineer. After becoming acquainted with Mr. Collier, I learned he was the sole engineer of the Champlin Company and from my experience in appraising pipe line for Magnolia, I know it would be impossible for Mr. Collier, within any considerable period of time, to personally make such an appraisal as is required by the Interstate Commerce Commission's requested report, and it would, therefore, be necessary for the Champlin Refining Company to employ a consulting engineer to complete the work within a reason-[fol. 303] able time, and the expense incident to such additional employment, in my opinion, would raise the figure I have heretofore given, namely $5,000.00.

"The number of consulting engineers available for employment is greatly limited."

And now this is the witness E. G. Wilmoth:

"Direct examination.

"1 Q. (By Harry O. Glasser) State your name:

"A. E. G. Wilmoth.

"2 Q. Where do you reside?

"A. 1801 W. Maine Street, Enid, Oklahoma.

"3 Q. What is your occupation?

"A. Employed by the Champlin Refining Company of Enid, Oklahoma.

"4 Q. In what capacity?

"A. Manager of its pipe lines.

"5 Q. And for what period of time have you been so engaged?

"A. 21 years.

"6 Q. Will you briefly state for the record what your duties as such manager are?

"A. I have charge of the construction and operation of all pipe lines owned by the Champlin Refining Company.

"7 Q. Does Champlin Refining Company have a subsidiary company that operates a pipe line system?

"A. It does.

"8 Q. What is the name of that company?

"A. Cimarron Valley Pipe Line Company.

[fol. 304] "9 Q. Under the laws of what state is that company organized?

"A. New Mexico.

"10 Q. Under the laws of what state is the Champlin Refining Company organized?

"A. New Mexico.

"11 Q. In what capacity do you serve in connection with the subsidiary Cimarron Valley Pipe Line Company?

"A. Secretary-treasurer and manager.

"12 Q. Are your duties with Cimarron any different than those with Champlin?

"A. No, sir.

"13 Q. What are the limits of the territory served by the Cimarron Valley Pipe Line Company?

"A. It operates entirely within the State of Oklahoma.

"14 Q. Does the Cimarron Valley Pipe Line Company receive into its pipe lines any crude oil products outside the State of Oklahoma?

"A. No, sir.

"15 Q. Does the Champlin Refining Company as such operate any crude oil gathering or transport lines?

"A. They do not.

"16 Q. Are you familiar with the products pipe line laid by the Champlin Refining Company from Enid, Oklahoma to Rock Rapids, Iowa?

"A. I am.

[fol. 305] "17 Q. Were you connected with the company when that line was built?

"A. I was.

"18 Q. Will you briefly state for the record the method of handling the products that are transported through the line?

"A. The pipe line receives the products from the refinery department at Enid, Oklahoma, usually in large amounts, a minimum, say, of 10,000 barrels. When the required quantity is pumped into the line, such product is followed by some other product which is pumped into the line, and such process is contin-ed indefinitely in the ordinary use of the line.

"19 Q. Are products of different type transported through the line?

"A. They are.

"20 Q. What are the products that are generally transported through the lines?

"A. Grades of gasoline, tractor fuel and kerosene.

"21 Q. How do you prevent mixture of one product with another?

"A. In practical operation of the line, any product may be put into the line, followed by any other product, with but little contamination of the two products, except that in handling kerosene, in which the flash must be kept high, such product must be kept intact by water pack.

"22 Q. When was the products line constructed?

[fol. 306] "A. The line between Enid, Oklahoma and Superior, Nebraska, was started in March, 1935.

"23 Q. And when completed?

"A. It was fully completed the latter part of that year. However, some products were put into that part of the line first completed to Hutchinson, Kansas, as early as July, and then to Superior, Nebraska, in August of 1935.

"24 Q. When was the extension of the line from Superior, Nebraska, to Rock Rapids, Iowa, completed?

"A. About May 1, 1940.

"25 Q. Do you have available the total cost of such products line and the storage and terminal facilities constructed therewith?

"A. Yes, sir.

"26 Q. What was the total cost?

"A. $3,198,028.66 as of December 31, 1940.

"27 Q. What is the measurement of the diameter of the products pipe line from Enid, Oklahoma refinery to Rock Rapids, Iowa?

"A. 6⅝" outside diameter.

"28 Q. Commonly known as 6-inch line?

"Yes, sir.

"29 Q. And of what material is it constructed?

"A. Steel.

"30 Q. How is the steel treated to prevent corrosion?

"Painted with a hot coat of paint known as bitumastic enamel.

[fol. 307] "31 Q. Is the line in its entirety so treated?

"A. It is.

"32 Q. Is the line treated in order that there may be created an anti-electrolitic ground?

"A. It is.

"33 Q. In its entirety?

"A. At each 'hot spot' that we know of.

"34 Q. Will you describe briefly the system of gate valves and connections that are in use upon the line?

"A. At approximately six mile intervals over the entire trunk line there is a six inch gate that can be closed or opened in case of emergency. At each terminal there is a strainer and master gate valve which may be opened or closed at the entrance to the terminal.

"35 Q. Will you briefly explain to the Commission the type of construction of the terminals referred to and indicate the points of their location?

"A. The first terminal is at Hutchinson, Kansas. At this point we have several large steel storage tanks into which we receive oil from our products line, usually into one or the other of two separate such tanks for each grade, which tanks run in capacity from 10,000 to 37,000 barrels.

"The second terminal is at Superior, Nebraska. There we have the same type of construction and the same sort of capacity.

[fol. 308] "The next terminal is at Rock Rapids, Iowa, and we have the same type of terminal facilities there.

"36 Q. Mr. Wilmoth, is there any place upon the line referred to where products may be taken from the line, other than at the three terminals indicated?

"A. There is not.

"37 Q. Does the company have a private telephone line which is operated in connection with such pipe line system?

"It does.

"38 Q. For the full length of the line?

"A. Yes, sir.

"39 Q. Please briefly give us a description of the telephone line.

"A. The telephone line consists of two copper lines conventionally constructed on creosote-treated poles and the poles vary in size according to interference encountered.

"40 Q. What other facilities have been constructed or are employed in the operation of said line?

"A. For the purpose of making repairs upon the line, warehouses with equipment to be used in the making of such repairs are maintained at each of the terminal points.

"All of our gasoline storage tanks are at the terminal points, and there are no gasoline storage tanks upon the line other than at such terminal points. These storage tanks are of the latest and most modern steel construction, having [fol. 309] what is known as floating roofs to prevent evaporation and fire by lightning hazard. I might say further that the pipe used in the construction of the line is lighter pipe than is customarily used for such construction, but is seamless steel and well designed to carry all pressure necessary in the use of the line.

"41 Q. Under what pressure is the line operated?

"A. Between the pressures of 700 and 850 pounds per square inch.

"42 Q. What type of power is used in the operation of the line?

"A. Electric current.

"43 Q. Is the line operated at all times at capacity?

"A. No, sir.

"44 Q. What factors enter into that problem?

"A. Seasonal demands for products principally.

"45 Q. Will you amplify that answer, please?

"A. The fluctuations that are incidental to seasonal demands, coupled with the difficulty incidental to obtaining an adequate crude oil supply necessary for uniform operation of the refinery, as well as for other refinery operative problems, makes it imperative that this company must reserve the full capacity thereof to meet the emergencies that arise in the operation of such hazardous type of business, and to make such company's position secure, it must safeguard its outlet of its manufactured product as manufactured, as it

must continually be engaged in seeking new supply of crude [fol. 310] oil at the other end of the refinery.

"The Champlin Company's storage facilities and refinery capacity are not adequate to build up storage capacity to such extent that the facilities of the pipe line could be leveled off into a use of uniform daily capacity. Therefore, the entire capacity of the line must be reserved to meet the needs imposed by the Champlin company's problems as hereinbefore indicated."

Mr. Thomas: I move that it be stricken, in the ground as being argumentative.

Exam. Kelley: We will just note your objection to the testimony.

Mr. Glasser (continuing):

"46 Q. In whose ownership does the oil that is transported through the products pipe line remain?

"A. In the Champlin Company at all times."

Mr. Thomas: Same objection there. That is merely a conclusion.

Exam. Kelley: That is a statement of fact, if the witness knows. Objection overruled.

(Discussion off the record.)

Mr. Glasser (continuing):

"47 Q. Has the Champlin products line ever at any time since its construction transported any products belonging to any other company?

[fol. 311] "A. No, sir.

"48 Q. Has the Champlin Refining Company ever transported any gasoline or other petroleum product through such line, which has been purchased from some other manufacturer?

"A. No, sir.

"49 Q. Is there any connection upon the line at any point through which any petroleum product could be put into the line, other than at the Enid refinery?

"A. No, sir.

"50 Q. What are the unloading facilities at the terminal storage tanks upon the line?

"A. Truck racks and railroad tank car racks, and in making such delivery, the product is delivered from the

storage tank to such truck or tank car and is not delivered directly from the pipe line in any instance.

"51 Q. Did you have an active part in planning the construction of the products pipe line concerning which I have been asking you?

"A. I did.

"52 Q. How was the building of the line first planned?

"A. It was planned to be built by the Cimarron Valley Pipe Line Company.

"53 Q. Is that the same Cimarron Valley Pipe Line Company that is engaged in transporting crude oil within the State of Oklahoma for the Champlin Refining Company?

[fol. 312] "A. It is.

"54 Q. And is it a subsidiary company of the Champlin Refining Company?

"A. It is.

"55 Q. And was it so at that time?

"A. It was.

"56 Q. Were you, during such period, the manager of the Cimarron Valley Pipe Line Company?

"A. I was.

"57 Q. Did you make a trip to Topeka, Kansas, in connection with the matter?

"A. I did.

"58 Q. Who accompanied you on that trip?

"A. H. G. McKeever, then one of the Champlin Refining Company's lawyers.

"59 Q. About when was it that you went to Topeka, Kansas?

"A. February, 1935.

"60 Q. Did you discuss with Mr. McKeever the procedure that was to be invoked in Kansas?

"A. Yes, sir.

"61 Q. Were you advised by Mr. McKeever as to his opinion as to what the law of Kansas was upon pipe line construction?"

Mr. Thomas: Objected to as immaterial.

Exam. Kelley: That is immaterial.

Mr. Glasser: Well, it is only material for the purposes [fol. 313] of showing that they went ahead and did what the lawyer told them to do, which they had a right to do.

Exam. Kelley: That is quite often done to the distress of the one who goes ahead at the lawyer's direction.

Mr. Glasser: But it is entitled to be received as evidence of good faith.

Exam. Kelley: It will be received just for that purpose.

Mr. Glasser: Yes. It is offered just for that purpose.

Exam. Kelley: Go ahead.

Mr. Glasser (Continuing)—

"A. I was.

"62 Q. Did he have sole charge of direction of legal steps to be taken in Kansas in that connection?

"A. He did.

"63 Q. Did you exercise your independent judgment or did you follow Mr. McKeever's advice?"

Mr. Thomas: Same objection as above stated.

Exam. Kelley: That objection can be noted all the way through here. You don't have to repeat it.

Mr. Thomas: All right.

Mr. Glasser (Continuing)—

"A. I followed Mr. McKeever's advice.

"64 Q. Were there any papers prepared in that connection?

"A. Yes, sir."

Exam. Kelley: We will take a short recess at this time.

[fol. 314] (Whereupon, a short recess was taken.)

Mr. Glasser: Shall I proceed?

Exam. Kelley: Yes.

Mr. Glasser: (Continuing)—

"65 Q. Handing you an application certified as 4728 for the State Corporation Commission of the State of Kansas, upon which your initials appear to be endorsed, I will ask you if that is a true copy of the paper which you filed upon that occasion with the Corporation Commission of the State of Kansas?"

Here is the paper and here are the initials that were put on for identification. I will offer the same in evidence as part of his examination.

Exam. Kelley: Do you have the number on this?

Mr. Glasser: Yes. Well, I referred to it by this Kansas State number 4728.

Exam. Kelley: We will refer to it here as Exhibit No. 1. It will be received.

(Exhibit No. *L*, Witness Wilmoth, marked for identification and received in evidence.)

Mr. Glasser: (Continuing)—

"A. It is.

"66 Q. Did you give certain testimony in connection with that document?

"I did.

"67 Q. Now, handing you a document which purports to [fol. 315] be a transcript of testimony taken before the Corporation Commission of Kansas in docket 15628 upon which your initials numbered two (2) appear to be endorsed, I will ask if you have refreshed your recollection by reading such document?

"A. I have.

"68 Q. Does the report of the proceedings therein made appear to be correct?

"A. It does."

Mr. Thomas: We object to that. Of course, the certified copy of that would be the proof of that rather than the testimony.

Mr. Glasser: Well, he is identifying it. The State of Kansas is certifying it. Will you mark that the appropriate number, please?

Exam. Kelley: Two. That is received as Exhibit No. 2.

(Exhibit No. —, Witness Wilmoth, marked for identification and received in evidence.)

(Discussion off the record.)

Mr. Glasser: We will offer it in evidence as part of the direct examination of the witness Wilmoth.

(Discussion off the record.)

Mr. Thomas: On the record, please. Mr. Examiner, I wish to reserve an objection to that on the ground that it doesn't appear to be certified by an official of the court. It merely seems to have been signed by the Court Reporter.

[fol. 316] Mr. Glasser: The witness testifies he examined it and identifies it with his initials and states that it is a true and correct report of what he there testified to.

Exam. Kelley: That is all right. You may proceed.

Mr. Glasser: (Continuing)—

"69 Q. Upon what predicate did you give the testimony that is there recited?

"A. The assumption that the proposed private products pipe line which was being——"

Mr. Thomas: Well, now, wait. Is that the answer?

Mr. Glasser: Yes.

Mr. Thomas: I want to object to the question 69 upon the ground that it is argumentative and self-serving, an attempt by the witness to add to testimony which is purported to have been transcribed in Exhibit No. 2.

Mr. Glasser: Now, if the objection is well taken to the answer, then the Exhibit itself should not be admitted in evidence. We certainly have a right to explain the exhibit.

Exam. Kelley: What is the purpose of offering this exhibit and testimony?

Mr. Glasser: Well, we are just trying to—the only purpose is to give the Examiner an accurate picture of every single item or thing that we did in the building of this pipe line. We could have just as well left this out, but we thought we were duty bound to give an accurate picture to [fol. 317] the Examiner, having done that at the direction of this lawyer McKeever. Now, we offer it in evidence and we have the witness explain the circumstances under which he gave the testimony. Of course, if he is not permitted to explain the testimony, then the testimony ought not be received and eliminated entirely from the record.

Exam. Kelley: It is not very long. We will receive it for any value it may have upon the proceeding.

Mr. Glasser: That is the only basis upon which it is offered.

"A. The assumption that the proposed private products pipe line which was being planned could not be built through the State of Kansas unless the operator assumed the responsibilities of a common carrier, and I had been definitely so advised by Mr. McKeever, our legal advisor. Therefore, assuming that the Champlin Refining Company would be compelled in exchange for a certificate of convenience to assume the burdens of a common carrier in the State of Kansas and inasmuch as the Cimarron Valley Pipe Line Company, in its business of gathering crude oil in Oklahoma, was already a common carrier within the State of Oklahoma, the management of the Champlin Refining Company assumed that the Cimarron Valley Pipe Line Company

should build the products pipe line through Kansas and there assume the burdens of a common carrier as it had already assumed such burden in the State of Oklahoma.

[fol. 318] "70 Q. Did such assumptions dictate your testimony there given?

"A. Yes. The testimony which I gave in that connection was an expression of willingness to conform with the common carrier requirements of the State of Kansas in order that such pipe line might be constructed and all of the commitments which I made in that testimony were upon the definite assumption that such commitments were necessary to secure a right to build such privately owned and operated pipe line, and the matter was approached from that viewpoint.

"71 Q. Did you learn soon thereafter that such assumptions were in error?

"A. Yes."

Mr. Thomas: We object to that. It is an assumption relative to a legal status or legal conclusion.

Exam. Kelley: You have already sufficient explanation of the testimony in the record. It is not necessary to go into this.

Mr. Glasser: Shall I proceed?

Exam. Kelley: Yes.

Mr. Glasser: (Continuing)—

"A. Yes. Some time after my return to Enid, and before the line was in operation, I learned from an authentic source that it was not necessary in the State of Kansas to obtain a certificate of convenience or dedicate a private pipe line to a public use for the privilege of building the same, so [fol. 319] long as such pipe line is operated as a private products pipe line, and not to be used in transporting any product except the product of the owner of such pipe line.

"72 Q. Upon being advised as to the law, what did you then do?

"A. Immediate consideration was given to a change in program which would eliminate the burdens incident to the operation of a products pipe line as a common carrier and steps were at once taken to cause the Cimarron Valley Pipe Line Company to convey to the Champlin Refining Company by bill of sale all of its property within the State of Kansas and to withdraw the Cimarron Company from the State of Kansas in order that the Champlin Refining Company might

complete the construction of the line and operate it as a private products line without assuming any of the burdens of a common carrier.

"73 Q. Were any condemnation suits filed in Kansas in the name of the Cimarron Valley Pipe Line Company?

"A. Yes.

"74 Q. What became of those suits?

"A. The Cimarron Valley Pipe Line Company had instituted four condemnation suits against 7 individuals in separate District Courts in the State of Kansas, which were dismissed and upon which satisfactory and complete settlement was made with all of the contesting land owners, so that in no instance was the right of Eminent Domain ever used in the procurement of right-of-way for said products pipe line."

[fol. 320] Now, at that point I have here photographic copies of the original documents certified by the Clerk of the Court showing the disposition of these four suits, copies of which have been furnished counsel, and we desire to have them appropriately marked and offer them in evidence.

Exam. Kelley: How many do you have?

Mr. Glasser: Four suits.

(Discussion off the record.)

Exam. Kelley: We will mark them 3, 4, 5, and 6.

(Discussion off the record.)

(Exhibit No. #, Witness Wilmoth, marked for identification.)

Mr. Glasser: Exhibit 3, being the photo copies of the certified papers in the case of Cimarron Valley Pipe Line versus Union Central Life Insurance Company, No. 6571, in the District Court of Ottawa County, Kansas. And it is stipulated that the record need not be burdened with the like——

Exam. Kelley: You don't need to state that. That is all right.

Mr. Glasser: I just want the record to account for the other three cases.

Exam. Kelley: Yes.

Mr. Glasser: That the record be not burdened with photostatic copies of the disposition of the remaining three cases

referred to by the witness, such papers being in the identical [fol. 321] form of the Exhibit No. 3.

(Discussion off the record.)

Mr. Glasser: Strike what I last stated there. Exhibit 3 offered sets forth a complete set of forms used in the institution of the four cases referred to, and attached thereto is the order of dismissal, a photographic copy of the original order of dismissal in No. 6571 in the District Court of Ottawa County, Kansas; No. 6569 in the District Court of Ottawa County, Kansas; No. 9180 in the District Court of Republic County, Kansas; and No. 22354 in the District Court of Reno County, Kansas, so that they are all four covered in that one exhibit.

Exam. Kelley: It will be received.

(Exhibit No. 3, Witness Wilmoth, Received in Evidence.)

(Discussion off the record.)

Mr. Glasser: Now, the witness has just made reference to a bill of sale which was given by the Cimarron Valley Pipe Line to the Champlin Refining Company, and I have a photo copy of that original bill of sale which I will ask the Reporter to appropriately identify and will offer that in evidence at this juncture.

Exam. Kelley: It will be received as Exhibit No. 4.

(Exhibit No. 4, Witness Wilmoth, Marked for Identification and Received in Evidence.)

Mr. Glasser: I will also offer in evidence a form of [fol. 322] assignment of right-of-way which accompanied the bill of sale which has just been offered as Exhibit 4, which assignment was used in all instances in assigning the Cimarron Valley Pipe Line Company's right-of-way to the Champlin Refining Company, which should be appropriately marked and also offered in evidence.

Exam. Kelley: Will be received as Exhibit 5.

(Exhibit No. 5, Witness Wilmoth, Marked for Identification and Received in Evidence.)

Mr. Glasser: Now, continuing to read from the top of page 10, question No. 75:

"75. Q. Did the Champlin Refining Company ever exercise the right of Eminent Domain in completing said line in any of the states through which it traverses?

"A. It did not.

"76. Q. Did the Cimarron Valley Pipe Line Company execute and deliver its Bill of Sale to the Champlin Refining Company?

"A. Following the dismissal of such cases, the Cimarron Valley Pipe Line Company executed its bill of sale on June 10, 1935, to the Champlin Refining Company, which was recorded in the office of the County Clerk, who is also known as the Registrar of Deeds, in Garfield County, Oklahoma."

That is the exhibit which has just been identified.

"77. Q. What was done with regard to assignments of right-of-way?

[fol. 323] "A. Following the execution of such bill of sale, assignments of all rights-of-way which had been procured by purchase in the State of Kansas, were recorded in the respective county seats of Kansas through which the pipe line traverses.

I might also say that like such assignments were filed in all other states in which the line traverses.

"78. Q. Did the Cimarron Valley Pipe Line Company have anything to do with such products line thereafter?

"A. After such assignments were recorded, the Cimarron Valley Pipe Line Company had nothing further to do with the construction or subsequent operation of said products line through the State of Kansas or through any other state through which the line traverses.

"79. Q. What did the Cimarron Valley Pipe Line Company do at the time it was required to make its next annual report?"

Mr. Thomas: Now, we object to that as immaterial.

Exam. Kelley: What does it have to do with this case?

Mr. Glasser: It shows their withdrawal from the State of Kansas, as evidencing the fact that they had no connection with the pipe line after it was put into operation. It is merely a recordation of the history of its withdrawal from the state.

Exam. Kelley: It is amplification of the question just——

Mr. Glasser: Well, it merely explains it in detail, and we have a couple of documents in connection with it that [fol. 324] we think ought to be in the record——

Exam. Kelley: All right. Proceed.

Mr. Glasser: —and one of the documents is a document that the other side asked us to furnish.

Exam. Kelley: Objection overruled. Proceed.

Mr. Glasser: (Continuing)—

"A. When the time came for the next annual report of the Cimarron Valley Pipe Line Company in the State of Kansas, which, as I remember, was about July 1st, the Cimarron Valley Pipe Line Company gave notice of an intention to withdraw from the State of Kansas, which intention was carried out and the Cimarron Valley Pipe Line Company from that time until now has never had any business of any kind in the State of Kansas.

"80. Q. What did the Champlin Refining Company then do in completing said products pipe line?

"A. Following the withdrawal of the Cimarron Valley Pipe Line Company from the State of Kansas, the Champlin Refining Company, which had in the meantime completed a good portion of such products line, carried to final completion the whole of the construction thereof as I have in my testimony heretofore detailed, and that when the operation of the line was commenced and the first product was transported through such line, the operation thereof and the transportation of the product was wholly conducted and carried on by the Champlin Refining Company and the products so transported then and at all times subse- [fol. 325] quent, were the products of the Champlin Refining Company, in which no other company or co-partnership had any interest whatsoever, and that the operation of such pipe line was wholly in the interest of and by the Champlin Refining Company and has been continuous from the date of its first operation until now.

"81. Q. What has been the attitude of the State of Kansas since the completion and commencement of operation of such line by the Champlin Refining Company?"

Mr. Thomas: Object to that as immaterial, irrelevant.

Exam. Kelley: Objection is overruled. Proceed with the statement.

Mr. Glasser: (Continuing)—

"A. The officers of the State of Kansas, and more particularly the officers of the respective counties through which the line traverses, have for almost seven years known that the Champlin Refining Company was operating

such line as a private pipe line and likewise, of course, have known that the only point of delivery upon said line in the State of Kansas was near the town of Hutchinson, Kansas.

"During the whole of such period of operation, no authority in the State of Kansas has requested any report or information from the Champlin Refining Company with reference to such transportation of petroleum products, recognizing at all times, as all of the officers of the State [fol. 326] of Kansas have always done, that said products pipe line was a private pipe line and as such relieved of the duties and burdens of a common carrier.

"The officers of the State of Kansas, as well as the Corporation Commission, were equally advised that no other company's products were being handled through such line, that condemnation had not been invoked by the Champlin Refining Company and that the requirements of the respective counties with reference to the crossing of public highways had been met."

Exam. Kelley: That answer, so far as this relates to the knowledge of any officials of the State of Kansas, is objectionable as indicating the knowledge or the state of mind of those officials. Your objection to that part of the answer are sustained.

Mr. Glasser: (Continuing)—

"82. Q. How have the ad valorem taxes been assessed upon the line?

"A. The pipe line in all of the states through which it traverses has always been taxed for ad valoreum taxes to the Champlin Refining Company.

"83. Q. Has the State of Kansas or any of its authorities or its public utility commission ever at any time prescribed any rules for the conduct of the Champlin products pipe line in Kansas, or has any rate ever been fixed, or any report of any kind required of the Champlin Refining Company in conformity with Sections 55-502, 503, and 504, [fol. 327] or as required of common carriers only by reason of any other statute of the State of Kansas?"

Mr. Thomas: Object to this as immaterial, irrelevant.

Exam. Kelley: It is a statement of fact. Objection is overruled.

Mr. Glasser: (Continuing)—

"A. No.

"84. Q. Has any other state through which such products pipe line traverses ever made any of such requirements within such states?

"A. No, sir."

Mr. Thomas: Same objection.

(Discussion off the record.)

Mr. Glasser: "Direct examination.

"1. Q. (By Harry O. Glasser:) State your name.

"A. L. A. Snyder.

"2. Q. Where do you reside?

"A. 1310 Indian Drive, Enid, Oklahoma.

"3. Q. What is your occupation?

"A. Vice-president in charge of sales for Champlin Refining Company.

"4. Q. For what period of time have you been so employed?

"A. Since 1929. I was first employed as a laborer in the refining department December 4, 1918. Prior to 1924 I was employed by Champlin Refining Company as traffic [fol. 328] manager and sales representative, and from 1924 until 1929 my title was sales manager.

"5. Q. Prior to employment by the Champlin Refining Company, what was your occupation?

"A. I was in the train service for the Rock Island lines.

"6. Q. For what period of time?

"A. Eleven years.

"7. Q. What was your rank at that time?

"A. Conductor in the freight service on the Indian Territory Division of the Rock Island railroad.

"8. Q. Will you briefly recount your duties as vice-president in charge of sales for the Champlin Refining Company?

"A. The position requires the supervision of sales, known as the general sales which covers the disposition of the full line of petroleum products to the jobbing trade.

"9. Q. In what states is the Champlin Company engaged in marketing petroleum products through sales representatives?

"A. In Oklahoma, Kansas, Nebraska, Colorado, Wyoming, North Dakota, South Dakota, Minnesota, Iowa, Wisconsin, Illinois, and Missouri.

"10. Q. How are the petroleum products which are marketed, delivered to the purchaser in the respective states indicated?

"A. Oklahoma, by tank car and transport truck. Kansas, transport truck and tank car from pipe line terminal at Hutchinson, Kansas, and in the case of lubricating [fol. 329] oil by company-owned trucks from Enid, Oklahoma. Nebraska, transport truck and tank car from the Superior, Nebraska terminal and the Superior pipe line terminal. Colorado, transport truck from the Hutchinson, Kansas and the Superior, Nebraska terminals. Eastern Wyoming, transport truck from the Superior, Nebraska, terminal. South Dakota, by transport truck from the Superior, Nebraska, and the Rock Rapids, Iowa, terminals. North Dakota, transport truck from the Rock Rapids, Iowa terminal. Minnesota, by tank car and transport truck from the Rock Rapids, Iowa, terminal. Northern Iowa, by truck and tank car from the Rock Rapids, Iowa, terminal. Southern Iowa, by transport truck from the Superior, Nebraska, terminal. Illinois and Wisconsin, by tank car from the Enid, Oklahoma refinery. Northern Missouri, by transport truck from the Hutchinson, Kansas, terminal. Southern Missouri, by tank car and transport truck from the Enid, Oklahoma refinery.

"11. Q. In delivering petroleum products to such transport trucks, does the Champlin Refining Company make any investigation as to the type of carrier that such type of truck happens to be?

"A. We do, in each case.

"12. Q. Give us the types of carriers to whom you deliver such petroleum products.

"A. Private contract and common carriers.

"13. Q. By whom are such carrier trucks employed? [fol. 330] "A. These transport trucks are all employed by the jobber who purchases such petroleum products.

"14. Q. Does the Champlin Refining Company have anything to do with employment of such carriers?

"A. We do not.

"15. Q. Is there any instance in which the Champlin Refining Company owns and operates transport trucks for the delivery of such petroleum products?

"A. We own and operate five 3,750-gallon transport trucks stationed at Rock Rapids, Iowa, terminal, by which deliveries are made to our company-owned outlets in

North Central Iowa, Southern Minnesota, and to jobbers and dealers in the same territory.

"I might say further that in certain instances the retail branch of the Champlin business employs outside transport carriers to haul by truck refined products from the Enid refinery, as well as all terminals on the pipe line, to bulk plants owned by the Champlin Company, out of which local dealers and consumers are served by tank wagons owned and operated by the Champlin Company.

"16. Q. Mr. Snyder, I will ask you to state if you have personal knowledge of the construction and operation of the welded products line which the Champlin Refining Company built in 1935 from Enid, Oklahoma, to the Superior, Nebraska, terminal?

"A. I do.

[fol. 331] "17 Q. You have had occasion, of course, to be at the terminals upon the line?

"A. I have.

"18 Q. Where are these terminals located?

"A. Hutchinson, Kansas, and Superior, Nebraska.

"19 Q. Did the company subsequently extend the line?

"A. Yes. The line was extended from Superior, Nebraska, to Rock Rapids, Iowa, in 1940.

"20 Q. Have you personally inspected the Rock Rapids, Iowa, terminal?

"A. I have.

"21 Q. In connection with your duties as sales manager of the Champlin Company's sales of the products transported through this pipeline, have you become acquainted with the physical operation of the line?

"A. I have.

"22 Q. Will you give us a brief resume of that operation?

"A. We forecast as nearly as possible the probable needs of all the refined products that each terminal on the line may require. Such products are then pumped to the various terminals, where they are placed in storage awaiting their sale upon the market. At these terminals, tank car loading racks and truck loading racks are provided where the products may be loaded according to the requirements of the consumer, as the method of transportation from the [fol. 332] terminal is at the option of the buyer.

"23 Q. What relation do the storage tanks at such terminal points have to the use of the pipe line equipment?

"A. They are necessary to provide ample inventory to

supply the trade in the areas served by each respective terminal and to provide additional capacity whereby stocks may be built up in the dull or winter season to provide ample inventory in the peak or summer season, as this larger inventory is very necessary during the peak season to supplement the capacity of the pipe line which would not then be sufficient to meet the summer seasonal demands.

"24 Q. What relation does the Champlin Company competition have to the need for such construction of such type of pipe line?

"A. The construction of refineries in some areas near our former markets, the use of pipe lines, barge lines and the widely used transport trucks provided sources of supply near many of our customers and was destructive of the trade connections which the Champlin Company had in the territory thus affected.

"25 Q. What has been the effect upon the Champlin Company sales of refined products in the territory which such products line serves?

"A. Prior to 1926 we were able to maintain our sales in a volume sufficient to care for the capacity of our refinery. [fol. 333] Subsequent to 1926 and until 1934, the loss of our gallonage grew at an alarming rate, for the reasons heretofore given in my testimony, until it was evident that some means should be adopted to restore this gallonage in order that the very life of the company might be continued. The only means by which this could be accomplished would be the restoration of our volume, which was secured after the construction of the products pipe line.

"In other words, the Company had enjoyed a steadily increasing business from its foundation until 1926, at which time a well-defined decline in its volume of business continued until a bottom was reached in 1934, at which time the products pipe line was planned as a means of retrieving the business that was getting away. So the line was built as quickly as possible, and as soon as built and placed in operation, immediately there came about an upward trend in the company's business, so that by 1940 there had been restored to the company a volume of business which had been enjoyed at its highest peak in 1926."

I desire to offer in evidence at this point an exhibit which is all on one piece of paper. The Valuation Section requested the Champlin Company by letter to file certain in-

formation as to its business for the first six months of 1941, and we have prepared all of that data and desire to offer the same in evidence at this point under an appropriate——

[fol. 334] Exam. Kelley: It will be received as Exhibit No. 6.

(Exhibit No. 6, Witness Snyder, marked for identification and received in evidence.)

Mr. Glasser: Now, at this time I also desire to offer in evidence an additional table which shows our total sales for the first six months of 1941—which shows the total business by the Champlin Company in each of the states of Colorado, Kansas, Nebraska, Iowa, Minnesota, and South Dakota served by the pipe line, and our volume of business reduced to percentage of the total volume of business done in each of those states, which I would also like to offer in evidence, which is quite an amplification of the information requested by counsel but gives the Champlin business in relation to the whole business of the industry in all of those states, and then reduced to a final percentage which shows that our business is 3½ percent of the business done in all of those states.

Exam. Kelley: Received as Exhibit No. 7.

(Exhibit No. 7, Witness Snyder, marked for identification and received in evidence.)

Mr. Glasser: (Continuing)—

"26 Q. Does the Champlin Company, in actual practice, reserve title absolutely in all such products until delivered from storage tanks at the terminal points upon said line?.

"A. We do.

"27 —. What relationship exists between seasonal re-[fol. 335] quirements and the use of the capacity of the pipe line in question, and does such relationship preclude the Champlin Company becoming a common carrier?"

Mr. Thomas: I object to that as calling for a legal conclusion.

Exam. Kelley: Objection sustained.

Mr. Glasser: We would like to have the answer. The answer is an intermixture of the relationship of seasonal requirements to the capacity of the pipe line. That is certainly——

Exam. Kelley: The answer may be read subject to the objection.

Mr. Glasser: Yes. The conclusion part can be eliminated.

"A. There is a requirement for a change in specifications in the fall months in preparation for winter, and in spring months in preparation for summer. This is due to the extremely low temperatures in the latitudes of Minnesota and North and South Dakota, which produces a distinct demand for a motor fuel of an extremely low initial boiling point to insure quick and easy starting. In the early months of fall, we anticipate that the usual prevailing weather conditions of winter will require a gasoline of materially lower initial boiling point than is required in summer months and, therefore, such gasoline, or motor fuel, is produced by the refinery and such facilities are made ready to receive such product which we describe as our winter grade motor fuel. [fol. 336] This motor fuel is of two grades; one, known as white, or third grade; the other Bronze 'House Brand,' under our trade name of Presto.

"Immediately following the movement of these special grades of gasoline, or motor fuel, there is a demand, or a specific need of light oils and kerosenes, and lower initial boiling point tractor fuels require specific attention in the movement thereof to avoid contamination, as each product is made to definite specifications in the Enid refinery. These specifications necessarily are changed in the early spring months for summer grades of White third grade and Bronze 'House Brand' Presto. In each instance, these deliveries of gasoline are necessarily placed in the storage tanks provided at the respective terminals, to be held for final disposition to the trade as required.

"In other words, in practical operation, the capacity of the line is needed by the Champlin Company at all times for its company business, inasmuch as its total storage facilities at each terminal point must be utilized in off-season periods in preparation for season peak demands which require maximum storage, together with the capacity of the line, and by reason thereof, whether the capacity of the line as at all times in use, the fact remains that it must be reserved by the Champlin Company to take care of its company requirements, and for such reason the company has at all times rigidly maintained the policy of the operation of a [fol. 337] private line, avoiding the doing of anything, or the

acceptance of any privileges or rights which could be construed as a dedication of such line to the duties of the common carrier.

"Further evidence of such position upon the company's part is shown by the fact that there are no connections with any other companies' lines or sources of supply at any point upon such line.

"28 Q. What, in your opinion, would be the economic effect on future construction of products pipe lines planned to be operated as private pipe lines, if such lines used in such private operation, nevertheless be declared common carriers?

"A. It is my opinion that any plan for the construction of a Products pipe line to be operated as a private pipe line would be abandoned if there was any indication that such line or lines would be declared common carriers."

Mr. Thomas: Objected to as involving a question of economics or business policy, which is not involved in this suit.

Mr. Glasser: I will concede that it calls for an expression of opinion upon the witness' part, but I think he is qualified to answer the question for whatever it might be worth. It might become a material question in the issue involved——

Exam. Kelley: It may be received for such bearing as it may have on the proceeding.

[fol. 338] Mr. Glasser: "A private pipe line, such as the Champlin Products line must be built specifically for the purpose of providing a company inventory of the several grades of gasoline, range oil and tractor fuel, near enough to its bulk plants and areas of consumption, to provide for quick deliveries.

"On the other hand, our company must at all times be in position to reach not only our own company bulk plants and service stations, but to meet the further necessity of creating a sufficient volume to maintain the refinery on the most economical basis, which is, at a point near its capacity. The necessity for the movement of four or five distinctly different products and to arrange for the storage thereof could only be met, at least in our case, by private operation of such products line, as a plant facility.

"29 Q. Are you familiar with the manner in which delivered prices of your products are fixed at the various terminals upon the products pipe line in question?

"A. Yes.

"30 Q. Will you explain fully and, in your answer, make such explanation with reference to each of such terminals and name any exceptions or variations that exist in such operation in any of them?

"A. When the products line was constructed, it was concluded by the management of the company that products would be marketed at terminals at a delivered price which [fol. 339] would, in addition to the F.O.B. charge at the Enid Refinery, include a charge which, for the lack of a better term, was called a differential which was fixed at such sum as would enable us to deliver at the terminal, our products F. O. B. such terminal at a price which, with the purchaser's transportation costs beyond such terminal, would equal the cost at the jobber's place of business of like products of manufacturers competing with the Champlin Company in such territory.

"When the Hutchinson, Kansas, terminal was opened in July, 1935, we established a differential of 3/8ths of a cent per gallon above the Group Three, Oklahoma Refiners, price for delivery to jobbers located in any Kansas point, and 1/4th cent per gallon to jobbers located in Colorado and Missouri. As Wichita, McPherson and other Kansas refining points were maintaining the same price F.O.B. their refinery for Colorado and Missouri points as our company was maintaining F.O.B. Enid, we immediately eliminated the differential for those points, and reduced the differential to Kansas points to 1/4th cent per gallon. This differential of 1/4th cent per gallon for the State of Kansas was in keeping with the price quoted by Kansas refiners for Kansas destination.

"The Superior, Nebraska terminal opened in August, 1935, was located in an area with no nearby refineries, and presented an entirely new marketing problem for our company. We, therefore, established as the yardstick for [fol. 340] differentials the difference between the established rail rates from Oklahoma to points in Nebraska and the newly established rail rates from Superior to points in Nebraska. As no rail rates were made possible from the Superior, Nebraska terminal to points in Colorado, Wyoming, North Dakota and South Dakota, and rail rates were established to a few Iowa points where our own plants were being operated, these latter rail rates averaging approximately one-half cent per gallon less than from Group Three (Oklahoma Refiners) we immediately established

from the Superior, Nebraska, terminal a differential of one-half cent per gallon to all points in Colorado, Wyoming, North Dakota, South Dakota and Iowa.

"The entire plan of differentials attempted to meet competitors' prices at all destinations. A differential based on rail rates only, governing our delivered prices at the Superior terminal was found to be inadequate for the purpose intended, viz: to meet competition, inasmuch as products from Kansas refineries were being delivered by truck transports at lesser prices than Champlin products priced upon such basis, and adjustments were therefore made.

"For one example, the differential to Beaver City, Nebraska as first posted in August, 1935, was .01947 per gallon. This posting was in the -arly part of the month and was reduced on August 22, 1935 to .01125 to enable delivery of Champlin products at that point on a competitive basis [fol. 341] with products from Kansas refining centers.

"Many adjustments were made in the years of 1936, 1937, 1938, and a material number in 1939, 1940, and 1941. These changes and the dates such changes became effective are shown in our current differential sheets, copies of which are available for examination."

Mr. Thomas: Off the record.

(Discussion off the record.)

Mr. Glasser: I offer in evidence, first, the Champlin Refining Company's Superior, Nebraska, terminal differential.

Exam. Kelley: That will be given Exhibit No. 8.

(Exhibit No. 8, Witness Snyder, marked for identification and received in evidence.)

Mr. Glasser: Next I desire to offer in evidence the differential table, rates effective June 11, 1941, at Rock Rapids, Iowa.

Exam. Kelley: That will be received as Exhibit No. 9.

(Exhibit No. 9, Witness Snyder, marked for identification and received in evidence.)

Mr. Thomas: Rock Rapids, you say?

Mr. Glasser: Yes. It is called Champlin on the railroad.

Mr. Thomas: Champlin, oh, yes.

Mr. Glasser: They dignified us by giving the little railroad station our name.

Now, there was a Supplement No. 1 issued on June 20, at [fol. 342] that same point, covering destinations in Minnesota, made necessary by changes in railroad rates. We desire to offer in evidence the Supplement No. 1 issued June 20, 1941, for Rock Rapids.

Exam. Kelley: Exhibit No. 10 is received in evidence.

(Exhibit No. 10, Witness Snyder, marked for identification and received in evidence.)

Mr. Glasser: I desire to also offer in evidence Supplement No. 2 issued September 20, 1941, for the same point, covering destinations in South Dakota.

Exam. Kelley: Exhibit 11.

(Exhibit No. 11, Witness Snyder, marked for identification and received in evidence.)

Mr. Glasser: Now, outside the record.

(Discussion off the record.)

Mr. Glasser: Early in the year 19——

Mr. Thomas: Just a second please. Have you offered Supplement No. 1?

Mr. Glasser: Yes, as the first one.

(Discussion off the record.)

Mr. Glasser: Supplement No. 1, issued June 20, 1941, covering destinations in North Dakota.

Exam. Kelley: It will be given Exhibit No. 13.

(Exhibit No. 13, Witness Snyder, marked for identification and received in evidence.)

[fol. 343] (Discussion off the record.)

Mr. Glasser: Let that exhibit number also cover the original rates effective June 11, 1941, for North Dakota, which is nailed on the back of it in the Supplement.

Exam. Kelley: That is all right. It is all in one volume.

Mr. Glasser: Yes, it is self-indicated. Exhibit No. 8 covers the State of Nebraska.

Exam. Kelley: We will adjourn until two o'clock.

(Whereupon at 12:20 o'clock p.m., a recess was taken until 2:00 o'clock p.m., of the same day.)

[fol. 344] Afternoon Session, 2:00 P. M.

Exam. Kelley: The hearing will come to order.

Mr. Glasser: "Early in the year 1940, ——" Continuing to read from Answer 30 —— "Early in the year 1940, an extension of the Champlin Products line to a point approximately one mile west of Rock Rapids, Iowa was completed and the terminal opened in May, 1940. Differentials for Iowa points were established in the so-called 'Iowa Scale' prevailing at that time, and so-called 'Council Bluffs' scale for the States of Minnesota, South Dakota and North Dakota, using the difference between the through rail rates to destinations in such states and the rates established from the terminal by the railroads to the identical destinations within such states.

"On June 11th, 1941, a drastic reduction in the rail rate from Group Three, Oklahoma Refiners, to the above mentioned territory was posted by the railroads, and on June 20th, 1941, our differentials to all such points were correspondingly reduced.

"A like revision of differentials was made to approximately twenty-five points in South Dakota effective September 20th, when the through rail rates to those points were reduced by the railroads.

"21 Q. How is the Enid Refinery price fixed?

"A. Each product is offered for sale on the basis of the Chicago Journal of Commerce average price for such grade [fol. 345] of product as posted in the Thursday's issue preceding date of shipment. In the event the range between the low and the high price for each such product is 1/8th of a cent per gallon or less, the low price then becomes our 'spot' price. These prices become effective at 7:00 A. M., Friday morning and rule until the next succeeding Friday. In the event there is no change in the Chicago Journal of Commerce price, such price of the previous week prevails until there is a change. The only exception to this price policy would be in the event that the major portion of the gasoline moving into the area should be moving at prices lower than those quoted in the manner referred to above, we reserve the right to reduce the price to meet competition.

"32 Q. Do you deliver lube oils to the terminals?

"A. We do.

"33 Q. How do you make such deliveries?

"A. By truck and by rail.

"34 Q. So that, in fact, the Champlin Company delivers its lube oil to the terminals by truck and has not been made a common carrier in so doing?

"A. That is correct.

"35 Q. Is there any difference in fact in such methods of delivery and delivery of like products in a privately owned and operated pipe line?"

Mr. Thomas: Now, we object to that as calling for a legal [fol. 346] conclusion.

Mr. Glasser: We will strike that out.

Mr. Thomas: Is that "in fact" or "effect"?

Mr. Glasser: It doesn't matter. We will waive the question. It is "in effect."

Exam. Kelley: Strike that part of the testimony.

Mr. Glasser: (Continuing)—

"36 Q. Are you the same L. A. Snyder who recently gave answers to certain questions concerning the Champlin products pipe line?"

Outside of the record.

(Discussion off the record.)

Mr. Glasser: (Continuing)—

"36 Q. Are you the same L. A. Snyder who recently gave answers to certain questions concerning the Champlin products pipe line?

"A. I am.

"37 Q. It becomes necessary to ask some additional questions with regard to the procedure in use in sales of products which are delivered to the terminals upon the pipe line in question. I will, therefore, as you to state the different methods of sale which are employed by the Champlin Company under your direction or supervision.

"A. We have two types of sales, one of which is known as the 'spot market' or date of shipment sale. The other, or 'contract sale' is based on yearly contracts with the customer.

"38. Q. Through what medium are these two types of [fol. 347] sale consummated?

"A. By territorial salesmen, terminal managers, letter, telephone, and/or telegraph.

"39 Q. What do you mean by a 'spot' sale?

"A. A 'spot' sale is one made to any party at a price posted by our company effective on the date of sale.

"40 Q. How is such price posted?

"A. This price is posted in the general offices of the company at Enid, Oklahoma, and by telegram to all territorial salesmen and to all terminal managers.

"41 Q. Upon what market factors is such 'spot' price determined or fixed?

"A. Such posted price is normally based on the Chicago Journal of Commerce 'Group 3' prices as shown in the Thursday's issue preceding date of shipment, plus the differentials applicable at the terminals upon the products pipe line which have been heretofore explained in the answers that I have given to prior questions and as shown upon tables that have been furnished by me.

"42 Q. Explain the term 'Group 3' prices.

"A. 'Group 3' prices are based on the following factors:

"There are a great number of refining points, all incidentally, within the State of Oklahoma, designated by the carriers for rate making purposes as 'Group 3' points, which refining points have always been actively competi- [fol. 348] tive in the territory defined by the boundaries of the following states: Nebraska, North Dakota, South Dakota, Minnesota, Iowa, Missouri, Illinois and Wisconsin. The quotations from such group of Oklahoma refineries have long been identified as 'Group 3' quotations F. O. B. such refiner points and have been so recognized by all buyers and sellers of petroleum products in the area described, as well as by the refiners located in the St. Louis, Chicago, the States of Kansas, Texas, Louisiana and Illinois areas, even though the prices of products on a 'Group 3' quotation are quoted on products manufactured by such refiners in their respective areas far removed from any of the 'Group 3' refiner points.

"43 Q. Now, Mr. Snyder, do you have a recent copy of the Chicago Journal of Commerce?

"A. I do.

"44 Q. Will you identify that portion of that publication which relates to the answer that you have just given?

"A. I have the publication copy of the Journal for October 28, 1941, at page 10."

Photo of which is on the next page of the answers.

Photo copy of such page so identified in the issue of October 28, 1941, of the Chicago Journal of Commerce is offered in evidence as a part of the direct examination of the witness L. A. Snyder. That is merely for the purpose of showing how the paper publishes the prices.

[fol. 349] Exam. Kelley: Just a minute. Is that marked in any way?

Mr. Glasser: It is identified by the witness. It is not marked by any letter or any other identification except that it is the Chicago Journal of Commerce issue, October 20——

Exam. Kelley: We will give that Exhibit No. 14.

(Exhibit No. 14, Witness Snyder, Marked for Identification and Received in Evidence.)

Mr. Glasser: (Continuing)—

"45 Q. Are there any other trade publications that should be identified in connection with the term 'spot' market?

"A. Yes. Some refiners rely on Platts Oilgram as a market reporter. Platts Oilgram is published by the National Petroleum News — five days weekly, Monday to Friday, inclusive—information being summarized in The National Petroleum News which is published weekly on Wednesday.

"I have a copy of the National Petroleum News, issue of October 29, 1941, page 40, which fully reveals the method of such quotations of refinery prices."

Now, that is photographed and attached to the next page of that number.

Exam. Kelley: Received as Exhibit 15.

(Exhibit No. 15, Witness Snyder, Marked for Identification and Received in Evidence.)

Mr. Glasser: I will not take the trouble to read that because the page is self-explanatory.

[fol. 350] "46 Q. Do you have any documents which record sales, by companies other than the Champlin Com-

pany, upon which a differential, such as is used by Champlin in the operation of its products pipe line, is used in fixing delivery prices of products?

"I do. The first such document is marked Exhibit 'A' for identification."

Now, we may have to change that. He arbitrarily marked them Exhibit 'A,' and if you want to make it 16——

Exam. Kelley: No. Just let them alone. So long as he will identify them in his testimony.

(Exhibit No. A, Witness Snyder, Marked for Identification and Received in Evidence.)

Mr. Glasser: (Continuing)—

"47 Q. Will you identify such document?

"A. Photo copy of original invoice E182 of the Globe Oil and Refining Company of Illinois dated January 9, 1934."

I have the original here, but this is a photostatic copy, I presume.

Exam. Kelley: We would like to have all the original documents for the record if they are available to you.

Mr. Glasser: Well, we couldn't keep those because they are the other company's private papers.

Exam. Kelley: We will just let these go in as they are.

Mr. Glasser: We offer that document as Exhibit A which [fol. 351] is marked on the face of the document, in order that it be photographed with the document. There is no need to read that. It is self-explanatory. Mr. Snyder explains this document in answer to Question 48.

"48 Q. Please interpret the document so identified.

"A. This document reflects a sale by the Globe Oil and Refining Company of Chicago, Illinois, to C. S. and M. E. McDonald operating as McDonald Oil Company, Green Bay, Wisconsin on January 9, 1934, covering one car of Globe Super Bronze gasoline at a price of .0475 per gallon F. O. B. 'Group 3', Oklahoma Refiners, less 1/8th cent per gallon advertising.

"The second section of this document is the conventional invoice E182 of January 9, 1934, and covers the shipment of tank car CTTX 8550, net gallons 8,299 at a base price of .0475 per gallon 'Group 3', Oklahoma Refiners, plus the full through freight rate from 'Group 3', Oklahoma Refiners,

to Green Bay, Wisconsin, at a rate of .46 per hundred weight (on 53,929 pounds)——"

Exam. Kelley: Excuse me. That means the rail freight rate, doesn't it?

Mr. Glasser: Yes, sir.

Exam. Kelley: Hadn't you better state that?

Mr. Glasser: It says "plus the full through freight rate." I will add the word "rail" there, Mr. Witness. Is that correct?

[fol. 352] Mr. Snyder: Correct.

Mr. Glasser: (Continuing) "—amounting to $248.07, which is what it would have cost the purchaser to have shipped such product from an Oklahoma refinery to his Green Bay Station. There is deducted, however, the rate in effect from Lemont, Illinois, to Green Bay, Wisconsin, upon 53,929 pounds at 17½ cents per hundred weight, which is the rail freight rate from Lemont, Illinois, to Green Bay, Wisconsin, which deduction amounts to $94.38, placing a net charge against the customer of $153.69 which was the differential between the cost of a shipment from Oklahoma to Green Bay, Wisconsin, and a shipment from Lemont, Illinois, to Green Bay, Wisconsin, which is the identical method employed by the Champlin Refining Company in fixing the differentials charged by it at the various terminal points on its products pipe line, with the exception of sales made at Hutchinson, Kansas, for shipment to the states of Colorado and Missouri, concerning which a full explanation was made by me in my former testimony and the exceptions in these two instances (as there stated) is made necessary by the proximity and competition of Kansas Refiners. The elimination of any charge to customers in Colorado and Missouri upon deliveries made at the Champlin terminal at Hutchinson, Kansas, is made necessary by the competition of Kansas refiners at points very closely adjacent to the Champlin Company's Hutchinson, Kansas, terminal. In other words, [fol. 353] those refiners, some of whom are not more than 50 miles from the Hutchinson, Kansas terminal, sell F. O. B. their refinery for Colorado and Missouri points, and the Champlin Company is compelled to meet that competition at its Hutchinson, Kansas, terminal.

"49 Q. Do you have an additional document that may be identified?

"A. Yes. The document is marked Exhibit 'B' for identification.

"50 Q. Please identify and interpret the document.

"A. This document marked Exhibit 'B' is a photo copy of W. H. Barber Company invoice E6660, December 26, 1939, to Reedsville Cooperative Association, Reedsville, Wisconsin, covering the shipment of tank car SERX 8103 containing 8,304 net gallons of Q treated gasoline at .0475 per gallon F. O. B. Group 3 (Oklahoma Refiners) with a freight charge on 53,896 pounds at 49 cents per hundred weight $264.09, this charge representing the full 'Group 3' (Oklahoma Refiners) rate to Reedsville, Wisconsin, less a deduction to cover 53,896 pounds at 19 cents per hundred weight, which is the freight rate from Lemont, Illinois, to Reedsville, Wisconsin, which amounts to $102.40, placing a net charge against the customer of $161.69, which was the differential between the cost of a like shipment and weight from 'Group 3' (Oklahoma Refiners) to Reedsville, Wisconsin, and a like shipment and weight from Lemont, Illinois, to Reedsville, Wisconsin, which is the identical method [fol. 354] employed by the Champlin Refining Company in fixing the differential charged by it at the various terminal points on its products pipe line, with the exception of sales made at Hutchinson, Kansas, for shipment to the states of Colorado and Missouri, concerning which a full explanation was made by me in my former testimony."

And then a photographic copy of the invoice is submitted, which we ask to have admitted in evidence.

(Exhibit No. B, Witness Snyder, Marked for Identification and Received in Evidence)

Mr. Glasser: (Continuing)—

"51 Q. Do you have another such document?

"A. I do. The document is marked Exhibit 'C' for identification.

"52 Q. Will you identify the same, please?

"A. This document which I notice has been marked Exhibit 'C' is a photo copy of the Globe Oil and Refining Company of Kansas"——

Now, the other one was of Illinois. This is a separate refining company of Kansas.

—"invoice E-3679 of May 8, 1935, to Sharpe Oil Company, Miltonvale, Kansas, for delivery by truck to Hoxie, Kansas. The invoice covers the following commodities: 42-44 kerosene, 38-40 P. W. Distillate, U. S. Motor Gasoline, and Globe Super Bronze gasoline. In conection with [fol. 355] this invoice, the freight equalization of a .0036 per gallon is a differential employed to adjust freight rates between Wichita, Kansas, refiners and Hoxie, Kansas, and McPherson, Kansas, refiners and Hoxie, Kansas, which again is an illustration of the application by another company of the principle of differential employed by the Champlin Refining Company as I have heretofore explained. It should also be noted that the shipment in question was sold basis F. O. B. Wichita, Kansas, refiners (instead of 'Group 3' refiners); however, the shipment originated at McPherson, Kansas (the Globe refinery location) which justified the application of such differential."

And then appears a photographic copy, and I direct your attention, outside the record——

(Discussion off the record.)

Mr. Glasser: We offer that in evidence.

(Exhibit No. C, Witness Snyder, Marked for Identification and Received in Evidence.)

Mr. Glasser: (Continuing)—

"53 Q. Do you have another such document?

"A. I do. The document is marked Exhibit 'D' for identification.

"54 Q. Will you identify same, please?

"A. The document marked Exhibit 'D' is a Globe Oil and Refining Company of Kansas invoice E-3799 of May 9, 1935, to Sharpe Oil Company for delivery to Miltonvale, [fol. 356] Kansas, and covers 42-44 kerosene, U. S. Motor Gasoline, and Globe Super Bronze Gasoline sold on the basis of F. O. B. Wichita, Kansas, refiners (instead of 'Group 3' refiners) a freight equalization shown on the invoice of .0020 per gallon which is a differential employed to adjust the differen- in freight rates between Wichita, Kansas (refiners) and Miltonvale, Kansas, and McPherson, Kansas, (Globe refinery location) and Miltonvale, Kansas."

The document is offered in evidence and a photographic copy is set forth on the next page.

(Exhibit No. D, Witness Snyder, Marked for Identification and Received in Evidence.)

Mr. Glasser: (Reading further)—

"55 Q. Do you have another such document?

"A. I do. The document is marked Exhibit 'E' for identification.

"56 Q. Will you identify same, please?

"A. The document marked Exhibit 'E' is Globe Oil and Refining Company of Kansas invoice N30686 dated April 15, 1936 to Sharpe Oil Company, Miltonvale, Kansas, for delivery to Miltonvale, Kansas, and covers U. S. Motor Gasoline, Globe Bronze Gasoline and Globe Gasoline Minimum 65 October sold basis F. O. B. Wichita, Kansas, Refiners (instead of 'Group 3' refiners).

"In connection with this invoice, a freight equalization [fol. 357] of .0020 per gallon is employed to adjust freight rates between Wichita, Kansas (refiners), and Miltonvale, Kansas, and McPherson, Kansas, (the location of the Globe refinery) and Miltonvale, Kansas, which again is an illustration of the application of the principle of differential employed by the Champlin Refining Company as heretofore explained. It should also be noted that the shipment in question was sold basis F. O. B. Wichita, Kansas Refiners (instead of 'Group 3' Oklahoma Refiners); however, the shipment originated at McPherson, Kansas, (the Globe refinery location) which justified the application of such differential."

And we offer that in evidence, and a photographic copy is set forth on the next page.

Exam. Kelley: Off the record a minute.

(Discussion off the record.)

(Exhibit No. E, Witness Snyder, Marked for Identification and Received in Evidence.)

Mr. Glasser: (Continuing)—

"57 Q. Do you have another such document?

"A. I do. The document is marked Exhibit 'F' for identification.

"58 Q. Will you identify same, please?

"A. This document marked Exhibit 'F' is a photo copy of Consumers Cooperative Association, North Kansas City,

Missouri, order 7205, shipping date of April 4, 1936, invoice [fol. 358] date April 6, 1936, covering shipment in GATX 1581, a 3-compartment tank car, compartment A, and C containing 4,063 Farmco Gasoline and compartment B containing 2,032 gallons of 42-44 Co-op kerosene.

"In connection with this invoice, a freight differential of .02 per gallon is added. The invoice does not carry an explanation of the basis for such differential charge, but it is assumed that the shipment being routed Santa Fe and one line of railroad only involved, that the point of origin was at some Kansas refinery and the adjustment is doubtless predicated on 'Group 3' (Oklahoma Refiners) freight rates."

The document marked Exhibit F is offered in evidence as a part of the direct testimony of witness L. A. Snyder.

(Exhibit No. F, Witness Snyder, Marked for Identification and Received in Evidence.)

Mr. Glasser: (Continuing)—

"59 Q. Do you have another such document?

"A. I do. The document is marked Exhibit 'G' for identification.

"60 Q. Will you identify same, please?

"A. This document marked Exhibit 'G' is a photo copy of the Bailey Oil Company, Kansas City, Missouri, invoice of November 9, 1934, to the Country Club Dairy Company, 3566 Troost Avenue, Kansas City, Missouri, and covers 520 gallons of Red Crown gasoline. This gasoline was de- [fol. 359] livered within my personal knowledge, in transport truck from the Sugar Creek, Missouri, refinery of the Standard Oil Company of Indiana, which is located 9 miles east of Kansas City. The invoice price of the gasoline is followed immediately by a freight item of .01680 per gallon, which at that time was the 'Group 3' rate reduced to cents per gallon on gasoline shipped from 'Group 3' (Oklahoma Refiners) to Kansas City."

The document identified as Exhibit G is offered in evidence as a part of the direct testimony of the witness, L. A. Snyder.

(Exhibit No. G, Witness Snyder, Marked for Identification and Received in Evidence.)

Mr. Glasser: (Continuing)—

"61 Q. Now, Mr. Snyder, do you have personal knowledge of the custom employed by refiners owning refiners located in the territory, which you have defined in these supplemental answers, which have at such refinery or refineries lower freight rates than those available to 'Group 3' Refiners in the State of Oklahoma?

"A. I do.

"62 Q. Will you state for the record just what such practice is?

"A. I will illustrate the practice by reference to the Sinclair Company which has refineries located at Sand Springs, Oklahoma (near Tulsa), Coffeyville, Kansas, Argentine, Kansas (near Kansas City, Missouri) and East Chicago, [fol. 360] Indiana. The Sinclair Company reserves the right and has followed the practice of shipping from any one of the four refineries to northern destinations based on 'Group 3' Oklahoma quotations and when the shipment originates at one of the refineries nearer to a destination which has a lower freight rate, the practice has been to add the difference between that lower freight rate and the existing 'Group 3' freight rate.

"The same practice has been followed by the Standard of Indiana in its Neodesha, Kansas, Sugar Creek, Missouri (Kansas City) Wood River, Illinois (St. Louis) and East Chicago, Indiana refineries.

"The Shell Company, until its Arkansas City, Kansas plant was dismantled in 1937, followed the same custom in its operation of that refinery with its other refineries at Wood River, Illinois and East Chicago, Indiana.

"Within my personal knowledge, I may say that such practice has been uniform and general in the industry for more than 10 years and that any deviation therefrom (if such deviations have occurred) have been in the form of rebate or other discount."

Photo copy of document presented by the witness, which is marked Exhibit H for identification is offered in evidence.

Now, the Exhibit H is an original Champlin sales contract which is self defining. I will not take the trouble to read it.

[fol. 361] (Exhibit No. H, Witness Snyder, marked for identification and received in evidence.)

Mr. Glasser: (Reading further)

"63 Q. Now, referring to the term which you used at the beginning of these answers, namely: 'contract sales', will you please explain such type of sales?

"A. 'Contract sales' cover sales made to jobbers upon their anticipated requirements for a specified or definite length of time.

"64 Q. Are such contracts made in writing?

"A. In all instances.

"65 Q. Are such contracts generally executed upon printed or typewritten forms?

"A. Yes.

"66 Q. If made in typewritten form, would such typewritten form follow the printed form that is generally used by the refiner?

"A. Yes.

"67 Q. Do you have a typewritten form which has been so used by the Champlin Refining Company upon a contract of sale with a customer?

"A. Yes. The document is marked Exhibit 'H' for identification.

"68 Q. Will you present it, please.

("Witness hands document to counsel.")

[fol. 362] That is the one superimposed here ahead of the questions instead of after.

"69 Q. Is the use of the form of the contract identified as Exhibit 'H' restricted in use to any one of the terminals on the pipe line?

"A. Yes.

"70 Q. To what one?

"A. Hutchinson, Kansas.

"71 Q. Now, I understand that the form so identified is not in use at any other terminal?

"A. That is correct.

"72 Q. Do you have available the papers which will indicate the complete transaction in a sale made at Hutchinson, Kansas, within the terms of the contract so identified as Exhibit 'H'?

"A. I do. The document is marked Exhibit 'I' for identification."

And the originals, then, are offered in evidence and photo copies substituted, and "I" is nothing more nor less than

a complete transaction under the sales contract identified as "H". That is under the form of the contract identified as "H". I might say, off the record——

(Discussion off the record.)

(Exhibit No. "I", Witness Snyder, marked for identification and received in evidence.)

Mr. Glasser (continuing):

[fol. 363] "73 Q. Now, Mr. Snyder, will you again refer to Exhibit 'I' and give an explanation of such Exhibit by reference to each of the papers which go to make the Exhibit complete?

"A. This exhibit consisting of five pages, marked Exhibit 'I' represents a completed sale upon the contract previously identified as Exhibit 'H'. Page 1 of said exhibit being the formal Hutchinson, Kansas, terminal order to record loading instructions placed by the customer with the manager of the Hutchinson, Kansas, terminal.

Page 2 is the formal order prepared by the Enid office in triplicate form. The original is attached to the invoice covering the sale, the first copy is mailed to the customer as an acknowledgment of the order, and the second copy retained in the customer's file in the Champlin Company office for reference.

"Page 3 is a memorandum copy of the Bill of Lading covering the shipment of tank car HHCX 643 from the Hutchinson, Kansas terminal to Funk and Young, Concordia, Kansas.

"Page 4 is the formal loading report giving the description of the product, the number of gallons loaded in the car, the seal numbers with which car is sealed, the signature of the rack foreman and loader.

"Page 5 is a formal invoice covering the shipment of HHCX 643 containing 8,002 net gallons of gasoline shipped from the Hutchinson, Kansas, terminal to Funk and Young, [fol. 364] Concordia, Kansas.

"74 Q. I believe you have already stated that the sales shown on Exhibit 'I' were made upon the contract which was identified as Exhibit 'H'.

"A. That is correct.

"75 Q. Now, Mr. Snyder, do you have an original signed contract covering sale at the Hutchinson, Kansas, terminal where the customer enclosing a purchase under such con-

tract received the products at the Hutchinson, Kansas, terminal and transported the same therefrom to his place of business by truck?

This first one was by railroad tank car. Now, this next one is by truck.

"A. I do. The document is marked Exhibit 'J' for identification."

And it is set forth, and here the original copy is photographed and photostatic copies are submitted.

(Exhibit J, Witness Snyder, marked for identification and received in evidence.)

Mr. Glasser (continuing):

"76 Q. Do you have available the papers which will indicate the complete transaction in a sale made at Hutchinson, Kansas, within the terms of the contract so identified as Exhibit 'J'?

"A. I do. The document is marked Exhibit 'K' for identification."

And photographic copies of the documents are attached, [fol. 365] and I will not take the trouble to read them.

(Exhibit No. K, Witness Snyder, marked for identification and received in evidence.)

Mr. Glasser: (Continuing)—

"77 Q. Now, Mr. Snyder, will you again refer to Exhibit 'K', pages 1, 2 and 3, and give an explanation of such exhibit by reference to each of the papers which go to make the exhibit complete?

"A. This exhibit, consisting of three pages, marked Exhibit 'K' represents a completed sale upon the contract previously identified as Exhibit 'J'. Page 1 of said exhibit is the formal Hutchinson, Kansas, terminal order upon a purchase placed by the customer with the manager of the Hutchinson, Kansas, terminal.

"Page 2 is the Hutchinson, Kansas, pipe line terminal loading ticket.

"Page 3 is the formal invoice covering the shipment of one transport truck load of gasoline from the Hutchinson, Kansas, terminal storage to Jack Brown at Lewis, Kansas.

"78 Q. Now, Mr. Snyder, wherein does Exhibit 'K' differ from Exhibit 'I'?

"A. Only in that 'K' is a truck purchase by the customer in his transport truck, while 'I' is a tank car purchase by the customer.

"79 Q. Do you have multi process copies form which has [fol. 366] been used by the Champlin Refining Company upon a contract of sale with a customer at the Superior, Nebraska, terminal upon said pipe line?

"A. I do. The document is marked Exhibit 'L' for identification.

"80 Q. Will you present it, please?

"(Witness presents papers to counsel.)"

And it is attached at the next page and consists of two pages, photo copies of the original signatures, and it is the original document. This is offered in evidence.

(Exhibit L, Witness Snyder, marked for identification and received in evidence.)

Mr. Glasser: (Reading):

"32 Q. Now, I understand that the form so identified as Exhibit 'L', pages 1 and 2, is not in use at any other terminal?

"A. That is correct.

"83 Q. Do you have available the papers which will indicate a complete transaction in a sale made at Superior, Nebraska, within the terms of the contract so identified as Exhibit 'L'?

"A. I do. The document is marked Exhibit 'M' for identification.

"84 Q. Now, Mr. Snyder, will you again refer to Exhibit 'M', pages 1, 2, 3, 4, and 5 and give explanation of such by reference to each of the papers which go to make the [fol. 367] Exhibit complete?

"A. This exhibit consists of 5 pages marked Exhibit 'M' and represents a completed sale upon the contract previously identified as Exhibit 'L'.

"Page 1 of said exhibit being the formal Superior, Nebraska, terminal order to record loading instructions teletyped from the Enid General office of the Champlin Company to the manager of the Superior, Nebraska, terminal.

"Page 2 is a formal order prepared at the Enid office upon receipt of a Western Union wire there from the customer upon which the instructions contained upon page 1 were entered.

"Page 3 is a memorandum copy of the Bill of Lading covering the shipment of tank car HHCX 78 from the Superior, Nebraska terminal to destination.

"Page 4 is a formal loading report covering loading information giving the specifications, the stencil capacity of the car and the number of the tank from which loading was made in addition to the seal numbers applied at the terminal.

"Page 5 is the formal invoice issued by the En'd general office of the Champlin Company to the Farmers Union Cooperative Supply Company, Beatrice, Nebraska.

"85 Q. Do the papers which have been identified as Exhibit 'M' conform with like papers identified as Exhibit 'I'?

"A. They do. They conform and serve the same purpose."

And then are photo copies of the five papers.

[fol. 368] (Exhibit M, Witness Snyder, marked for identification and received in evidence.)

Mr. Glasser: (Continuing)—

"86 Q. Do you have a multi process form used by the Champlin Refining Company upon a contract of sale with a customer at the Superior, Nebraska terminal upon said pipe line under which contract products were delivered to the customer for his transportation by transport truck?

"A. I do. The document is marked Exhibit 'N' for identification."

And is so offered in evidence and then there is set up in the document a photographic copy of the original signatures.

(Exhibit No. N, Witness Snyder, marked for identification and received in evidence.)

Mr. Glasser: (Continuing)—

"87 Q. I understand that the form so identified as Exhibit 'N', pages 1 and 2 is in use only at the Superior, Nebraska, terminal?

"A. That is correct.

"88 Q. Do you have available the papers which will indicate the complete transaction in a sale made at Superior, Nebraska, within the terms of the contract identified as Exhibit 'N'?

"A. I do. The document is marked Exhibit 'O' for identification."

And is attached on the next page.

[fol. 369] "89 Q. Now, Mr. Snyder, will you again refer to Exhibit 'O', pages 1, 2, and 3, and give an explanation of such documents by reference to each of the papers which go to make the exhibit complete?

"A. This exhibit consists of three pages marked Exhibit 'O' and represents a completed transport truck sale upon the contract previously identified as Exhibit 'N'. Page 1 of said exhibit is the formal Superior, Nebraska, terminal order to record loading instructions placed by the customer with the manager of the Superior, Nebraska, terminal.

"Page 2 of said exhibit is the Superior, Nebraska, pipe line terminal loading ticket.

"Page 3 is the formal invoice covering the shipment of one transport truck load of distillate, kerosene and gasoline from the Superior, Nebraska, terminal storage to W. E. Amos, Shelton, Nebraska, hauled by truck by L. D. Essinger, licensed transporter with liquid fuel carriers permit No. 890 issued by the State of Nebraska."

And then comes the photographic copies of the document.

(Exhibit No. O, Witness Snyder, marked for identification and received in evidence.)

Mr. Glasser: (Continuing)—

"90 Q. Do you have multi process form which has been used by the Champlin Refining Company upon a contract of sale with a customer at the Rock Rapids, Iowa, terminal [fol. 370] upon said line which was delivered by the Rock Rapids, Iowa, terminal to the purchaser's order in a railroad tank car?

"—: I do. The document is marked Exhibit 'P', pages 1 and 2 for identification.

"91 Q. Will you present the document, please?

"(Witness hands paper to counsel.)"

"92 Q. Mr. Snyder, I will ask you if such form of sales contract identified as Exhibit 'P' is exclusively used with jobbers at the Rock Rapids, Iowa, terminal?

"A. It is."

And then a photo copy of the original document is inserted.

(Exhibit No. P, Witness Snyder, marked for identification and received in evidence.)

Mr. Glasser: (Continuing)—

"93 Q. Do you have available the papers which will indicate a complete transaction in a sale made at Rock Rapids, Iowa, within the terms of the contract identified as Exhibit 'P' upon which delivery was made to the customer by the Rock Rapids, Iowa, terminal by tank car?

"A. I do. The document is marked Exhibit 'Q', pages 1, 2, 3, 4, and 5 for identification.

"(Witness hands papers to counsel.)

"94 Q. Now, Mr. Snyder, will you again refer to Exhibit 'Q', pages 1, 2, 3, 4, and 5 and give explanation of such by reference to each of the papers which go to make the Ex- [fol. 371] hibit complete?

"A. Page 1 of Exhibit 'Q' is the formal order prepared at the Enid office upon receipt of a Western Union wire there from the customer requesting shipment of one 8,000 gallon car of kerosene.

"Page 2 of said exhibit is the formal Rock Rapids, Iowa, terminal order to record loading instructions teletyped from the Enid general office of the Champlin Refining Company to the manager of the Rock Rapids, Iowa terminal. It will be noted in connection with this exhibit that an incorrect differential was applied which was noticed by the auditor and corrected in pencil upon the page of the exhibit so identified. In this connection, I also wish to state that the differential shown on the contract identified as Exhibit 'P', pages 1 and 2 is shown to be .02508 per gallon which was the differential in use prior to June 20, 1941, while the differential .02145 shown upon Exhibit 'Q', page 2 was the differential in use subsequent to June 20, 1941. In my reply to Question 30, I have heretofore given the reason for such change in differential.

"Page 3 of said exhibit is a formal loading report covering loading information giving the specification, the stencil capacity of the car and the number of the tank from which loading was made, in addition to the seal numbers applied at the terminal.

"Page 4 is a memorandum copy of the Bill of Lading [fol. 372] covering the shipment of tank car HHCX 626 from the Rock Rapids, Iowa terminal (Champlin) to destination.

"Page 5 is a formal invoice issued by the Enid general office of the Champlin Refining Company to the Harmon Oil Company at Carthage, South Dakota."

And then follows the photographic copy of the exhibits.

(Exhibit No. Q, Witness Snyder, Marked for Identification and Received in Evidence.)

Mr. Glasser: (Continuing)—

"95. Q. Do you have an original signed contract covering sale at the Rock Rapids, Iowa, terminal where the customer in closing a purchase under such contract received the products at the Rock Rapids, Iowa, terminal and transported the same therefrom to his place of business by truck?

"A. I do. The document is marked Exhibit 'R', pages 1 and 2 for identification."

Photo copy follows on the next page.

(Exhibit No. R, Witness Snyder, Marked for Identification and Received in Evidence.)

Mr. Glasser: (Continuing)—

"96. Q. Now, do I understand that the form of contract so identified as Exhibit 'R', pages 1 and 2 is the only form of jobbers contract in use at the Rock Rapids, Iowa, terminal?

"A. That is correct.

"97. Q. Do you have available the papers which will in- [fol. 373] dicate a complete transaction in a sale made at Rock Rapids, Iowa, within the terms of the contract identified as Exhibit 'R', pages 1 and 2 where the customer in closing his purchase under such contract received the products at the Rock Rapids, Iowa, terminal and transported the same therefrom to his place of business by truck?

"A. I do. The document is marked Exhibit 'S', pages 1, 2, and 3, for identification."

And then occur the photographic copies of that document.

(Exhibit No. S, Witness Snyder, Marked for Identification and Received in Evidence.)

Mr. Glasser: (Continuing)—

"98. Q. Will you please again refer to Exhibit 'S', pages 1, 2 and 3 and give explanation of such by reference to each of the papers which go to make the exhibit complete?

"A. Page 1 of said exhibit is the formal Rock Rapids, Iowa, terminal order upon a purchase placed by the customer with the manager of the Rock Rapids, Iowa, terminal.

"Page 2 is the Rock Rapids, Iowa, pipe line terminal loading ticket.

"Page 3 is the formal invoice covering the shipment of one transport load of gasoline from the Rock Rapids, Iowa, terminal storage to the Daggett Implement Company, Park Rapids, Minnesota.

"99 Q. Something has been said about 'spot' sales and [fol. 374] I will ask you if you have available papers which will indicate a complete transaction in a 'spot' sale as that term was defined by you in the answers which you have heretofore given.

"A. I do. The document is marked Exhibit 'T', pages 1, 2, and 3 for identification.

"(Witness hands papers to counsel.)"

And it is photographed and inserted.

(Exhibit No. T, Witness Snyder, Marked for Identification and Received in Evidence.)

Mr. Glasser: (Continuing)—

"100. Q. Now, Mr. Snyder, will you again refer to Exhibit 'T', pages 1, 2 and 3, and give explanation of such papers by reference to each of the same?

"A. This exhibit consists of three pages marked Exhibit 'T' and represents a completed 'spot' sale as that term has been heretofore defined. Page 1 of said exhibit is the Rock Rapids, Iowa, terminal formal order entered at Rock Rapids, Iowa, in response to a telephone order by J. J. O'Connel of Le Sueur, Minnesota, requesting ship-

ment of approximately 2,000 gallons of 72-74 Oct. gasoline, approximately 500 gallons of 60.62-437 U. S. Motor gasoline, and approximately 1,250 gallons of 39.41 Prime White distillate, to the purchaser, for delivery at St. Thomas, Minnesota, by Champlin Refining Company's truck.

"Page 2 is a formal Rock Rapids, Iowa, pipe line ter-
[fol. 375] minal loading ticket covering this order.

"Page 3 is the formal invoice of October 19, 1941, covering the order and delivery as placed by Mr. O'Connell as shown upon page 1 of the exhibit. Products covered by this order were delivered by Champlin Refining Company truck to the customer's destination at delivered prices shown on page 3 of the exhibit. It will be noted that there is no transportation, differential or handling charge shown on the invoice.

"101. Q. Wherein does the transaction shown by Exhibit 'T', pages 1, 2 and 3, differ, if there is any difference, from the ordinary 'spot' sale concerning which you have heretofore testified?

"A. Exhibit 'T' shows a delivered price F.O.B. destination made by reason of the delivery of such products by company trucks, whereas in the ordinary 'spot' sale at the pipe line terminal such delivery would not be made by company trucks and the pricing of the product by the differential method, would be the method so employed, as I have heretofore fully explained in my testimony.

"102. Q. Now Mr. Snyder, have you explained every type of sale made to jobbers at the terminals on the pipe line in question?

"A. I have.

"103. Q. Are any sales made at any of these terminals to any person or persons other than jobbers?

[fol. 376] "A. There are.

"104. Q. Please amplify.

"A. Sales are made at the Hutchinson, Kansas, terminal to the Tide Water Associated Oil Company, a refiner, only.

"Sales are made at the Superior, Nebraska, terminal to the National Refining Company and the Derby Oil Company, both refiners.

"Sales are also made at the Superior, Nebraska, terminal to the following named brokers: Farmers Union State Exchange of Omaha, Nebraska, and Nebraska Farmers Association of Wahoo, Nebraska.

"Sales are also made at the Rock Rapids, Iowa, terminal to the following named refiners: National Refining Company and Pure Oil Company; and to the following named brokers: Midland Cooperative Exchage and W. H. Barber Company.

"105. Q. Wherein do the contracts with the above named refiners and brokers at the various terminals differ, if in any particular, from the contracts with jobbers at such terminals?

"A. The contracts are the same in all particulars save that a reduction is made to such refiners and brokers in the base (or Group 3, Refiners) price.

"106. Q. By that do I understand that a difference in the 'Group 3' (Oklahoma Refiners price) is reduced so that such refiners and brokers are enabled to retain a [fol. 377] commission and be on the competitive market?

"A. That is correct.

"107. Q. Mr. Snyder, has there ever been any trade with any other company on any product moving through the Champlin products line?

"A. No, sir, absolutely not.

"108. Q. Has the Champlin Company ever made any contract of sale of products moving through such line, other than as identified in your answers which have been given in response to the questions which I have asked you?

"A. No, sir.

"109. Q. Has the Champlin Company ever used in any instance, or at any time or place, any method of pricing products or recording sales of such products moving through such pipe line other than as stated by you in the foregoing answers?

"A. No, sir.

"110. Q. Mr. Snyder, I have noticed pen and pencil notations upon a number of exhibits which have been identified as a part of your testimony, which do not seem to have any relation to the context of such documents. Will you please explain?

"A. Such marks are notations made by the Champlin auditors, or office employees, for company purposes only and are without bearing upon such documents as herein used or identified.

"111. Q. Does the Champlin Company have available for inspection in its office files at Enid a record upon each [fol. 378] tank car and truck sale (in the form of the

exhibits identified as 'I', 'K', 'M', 'Q', 'S', and 'T' herein) which it has made to any customer at each of the storage plants in use at each terminal on said pipe line?

"A. It does."

Now, I have a number of other exhibits. I would like to offer all of these exhibits before you cross-examine Mr. Snyder, so that if you want to cover any of them in your examination you may do so.

Mr. Thomas: All right.

Mr. Glasser: Now, I first desire to offer in evidence a complete set of papers that have to do with the organization of the Champlin Refining Company, a New Mexico corporation. Now, I have them all in one exhibit, but there are a number of documents, and I don't know whether it would be better to put them in separately——

Exam. Kelley: Put them in as one exhibit if you will, please.

Mr. Glasser: That is it. They will be more convenient for use hereafter.

Exam. Kelley: Well, they will be marked Exhibit 16.

(Exhibit No. 16, Marked for Identification.)

Mr. Glasser: Now, that is Exhibit 16, and photographic copies of all papers relating—three separate papers bound as a single document and relate to the incorporation of the [fol. 379] Champlin Company of the State of New Mexico, amendments to its Articles of Incorporation, consolidation of another small company with the Champlin Company, the certificate of the State of Oklahoma authorizing the corporation to function in the State of Oklahoma and appointing and designating a State agent for service; a like certificate from the State of Kansas authorizing it to function as a foreign corporation, also a certificate from the State of Kansas authorizing an increase in its capital stock, also a document designating a lawyer in Lincoln, Nebraska, as service agent in that State, and then a certificate from the State of South Dakota authorizing us to go into that State and a certificate from the State of Iowa authorizing the Champlin Company to go into the State of Iowa.

Now, we have furnished counsel with a copy of all of these documents and we have one here for the Examiner.

(Discussion off the record.)

Mr. Glasser: Now, I offer in evidence as Exhibit 17 three copies—I desire to offer in evidence three copies of the certificate of incorporation of the Cimarron Valley Pipe Line in the State of New Mexico, one copy—offer in evidence the certificate of incorporation of the Cimarron Valley Pipe Line.

Exam. Kelley: Exhibit 17.

(Exhibit No. 17, Marked for Identification.)

Mr. Glasser: I desire also to offer in evidence an amendment to that certificate of incorporation of the Cimarron [fol. 380] Valley Pipe Line Company.

Exam. Kelley: Eighteen.

(Exhibit No. 18, Marked for Identification.)

Mr. Thomas: Are they receiving successive numbers, those two?

Mr. Glasser: Yes. That is No. 18.

Mr. Thomas: So that is 17 and 18.

Mr. Glasser: I also desire to offer in evidence a photographic copy of the certificate of the State of Oklahoma authorizing the Cimarron Valley Pipe Line Company to do business in the State of Oklahoma, a copy of which has been furnished counsel.

Exam. Kelley: Nineteen.

(Exhibit No. 19, Marked for Identification.)

Mr. Glasser: Then I desire to offer in evidence a photo copy of the certificate authorizing an increase of capital stock of the Cimarron Company in the State of Oklahoma.

Exam. Kelley: Twenty.

(Exhibit No. 20, Marked for Identification.)

Mr. Glasser: Then I desire to offer in evidence photo copy of the certificate of the State of Kansas authorizing the Cimarron Valley Pipe Line Company to do business in the State of Kansas. That will be 21.

(Exhibit No. 21, Marked for Identification.)

Mr. Glasser: And then I offer in evidence appointment of [fol. 381] resident agent of the State of Nebraska by the Cimarron Valley Pipe Line Company.

(Exhibit No. 22, Marked for Identification.)

Mr. Glasser: Then I desire to offer in evidence photo copy of the certificate authorizing the Cimarron Valley Pipe Line Company, a New Mexico corporation, to do business in the State of Nebraska.

Exam. Kelley: That is 23.

(Exhibit No. 23, Marked for Identification.)

Mr. Glasser: I desire to offer in evidence a photo copy of the certificate of the State Corporation Commission of the State of Kansas, which authorized on the 28th of February, 1935, the Cimarron Valley Pipe Line Company to go into the State of Kansas to build this pipe line.

(Exhibit No. 24, Marked for Identification.)

Mr. Glasser: Now, I desire to offer in evidence a photo of order of the Kansas Commission revoking the certificate which has just been identified in evidence.

Mr. Thomas: What is the date of that last item?

Mr. Glasser: This is the 11th day of October, 1941, I believe, yes, 11th day. Do you have a copy of that?

Mr. Thomas: Yes, I have.

Exam. Kelley: This is 25.

(Exhibit No. 25, Marked for Identification.)

Mr. Glasser: I desire to offer in evidence an exhibit [fol. 382] which sets forth the form of the application that was submitted to each—Board of County Commissioners in each county in the respective states through which the line was originally built to Superior, Nebraska. Those are the applications that were filed with the Board of County Commissioners.

Exam. Kelley: Twenty-six.

(Exhibit No. 26, Marked for Identification.)

Mr. Glasser: Now, I desire to offer in evidence the form of the order that was entered by each Board of County Commissioners in the respective counties named.

Exam. Kelley: Twenty-seven.

(Exhibit No. 27, Marked for Identification.)

Mr. Glasser: Now, I desire to offer in evidence the form of the certificate granted by the State of Oklahoma to cross highways in the State of Oklahoma, which is authorized

by the State Highway Commissions. That will be Exhibit 28.

(Exhibit No. 28, Marked for Identification.)

Mr. Glasser: I offer the same document with reference to the State of Kansas where it is called an application for excavation.

Mr. Thomas: What was that application?

Mr. Glaser: For excavation *of* the State of Kansas to go onto the highways and cross them.

Exam. Kelley: That is 29.

(Exhibit No. 29, Marked for Identification.)

[fol. 383] Mr. Glasser: The same document that is required in the State of Nebraska to cross highways in the State of Nebraska.

(Exhibit No. 30, Marked for Identification.)

Mr. Glasser: Now, I desire to offer in evidence—I offer the form of the application of the Champlin Refining Company for permission to construct and complete the line from Superior, Nebraska, to Rock Rapids, Iowa, through counties in Nebraska.

(Exhibit No. 31, Marked for Identification.)

Mr. Glasser: Now, I offer in evidence the order made upon the application just identified in the State of Nebraska.

Exam. Kelley: That is 32.

(Exhibit No. 32, Marked for Identification.)

Mr. Thomas: Order of the County Commissioners?

Mr. Glasser: Yes, in the respective counties.

Now, I offer in evidence a complete set of papers covering an application supplemental and an order covering a deal with the Board of County Commissioners of Nuckolls County, Nebraska, where a special situation arose in connection with the building of the line.

Exam. Kelley: It was a deal, you say?

Mr. Glasser: Yes. We had to pay them some money to cross a highway there.

Exam. Kelley: That sounds bad on the record.

(Discussion off the record.)

[fol. 384] (Exhibit No. 33, Marked for Identification.)

Mr. Glasser: The next exhibit covers a special problem that was presented in Cuming County, Nebraska, and this exhibit reflects the transaction in that connection and the settlement with the County Commissioners.

(Exhibit No. 34, Marked for Identification.)

Mr. Glasser: I now offer in evidence the papers which—copies of the papers which cover the pipe line right-of-way in Union County, South Dakota, which is the only county in the State of South Dakota in which the line is laid.

Exam. Kelley: That is 35.

(Exhibit No. 35, Marked for Identification.)

Mr. Glasser: I was going to direct attention to the fact that there is no opening of the line in the State of South Dakota. It crosses the State but does not have any opening in the State.

Exam. Kelley: Off the record.

(Discussion off the record.)

Mr. Glasser: Now, I offer in evidence a document which is the application which was filed with the State of Nebraska by the Champlin Company for a permit to cross the highways in that State.

Exam. Kelley: Thirty-six.

(Exhibit No. 36, Marked for Identification.)

Mr. Glasser: I now offer in evidence copies of corre-
[fol. 385] spondence with the Highway Department of the State of South Dakota with reference to the building of the line across Union County, South Dakota.

Exam. Kelley: Thirty-seven.

(Exhibit No. 37, Marked for Identification.)

Mr. Glasser: Offer in evidence a document which is the photo copy of the—or is the authority of the War Department to cross the Missouri River.

(Exhibit No. 38, Marked for Identification.)

Mr. Glasser: I now offer in evidence a document which is authority to construct a six-inch pipe line in the State of Iowa from the—Lyon county, from the State Highway Commission.

Exam. Kelley: That is 39.

(Exhibit No. 39, Marked for Identification.)

Mr. Glasser: And the same document in Sioux County, Iowa.

Exam. Kelley: 40.

(Exhibit No. 40, Marked for Identification.)

Mr. Glasser: I also offer in evidence a complete copy of the application filed with the Iowa State Commerce Commission for a permit to construct, operate and maintain pipe line in Lyon, Sioux, and Plymouth Counties in that State, a complete file on the entire matter.

Exam. Kelley: That is 41.

(Exhibit No. 41, Marked for Identification.)

Mr. Glasser: The corresponding order as a result of the [fol. 386] application just identified in the State of Iowa.

(Exhibit No. 42, Marked for Identification.)

Mr. Glasser: I desire to offer in evidence a copy of the letter dated October 7, 1941, addressed to the Commerce Commission of the State of Iowa with reference to the order just last identified.

(Exhibit No. 43, Marked for Identification.)

Mr. Glasser: And also in evidence photo copy of the new permit issued by the State of Iowa as a result of the letter which was written on October 7, 1941.

Exam. Kelley: That is 44.

(Exhibit No. 44, Marked for Identification.)

Mr. Glasser: Now, so far as I am able at this moment to recall, this covers all of the exhibits that we desire to offer in evidence, and if there are any others——

Mr. Thomas: Well, I mentioned a few minutes ago the applications made by the Cimarron and the Champlin Company for authority to do business, you both being foreign corporations, you see,——

Mr. Glasser: Well, I——

Mr. Thomas: ——in the States of Oklahoma, Kansas, Nebraska, and you said that you had them but I don't believe you—I don't think you have given us copies of those.

(Discussion off the record.)

Exam. Kelley: Let the record show that Exhibits 16 to [fol. 387] 44 are received in evidence, and we will take a short recess.

(Exhibits Nos. 16 to 44, inclusive, Received in Evidence.)

(Whereupon a short recess was had.)

Mr. Glasser: At this time we offer Mr. Leo Snyder for cross-examination.

Mr. Thomas: If the Court please, just before adjournment we were discussing that requirement of copy of the application or license—the right of the Cimarron Company and the Champlin Company to do business in Oklahoma, and after consultation and consideration I think that they ought to supply that. I submit that the Examiner should——

Mr. Glasser: Well, counsel can write the Secretary of State of the respective States and get a certified copy of those documents and examine them when they come to him, and if he thinks they are important I will stipulate that he may come down and have the Reporter put them in the record and give them an appropriate number.

Mr. Thomas: All those that you filed there are available and it seems to me that if you are setting out a picture of the whole origin of this business it should be included.

Exam. Kelley: Mr. Glasser, do you understand what Mr. Thomas is asking you?

Mr. Glasser: Yes. He is asking for the applications upon which the State gave us a right to do business in these States.

[fol. 388] Mr. Thomas: That is right.

Exam. Kelley: Have you any objection?

Mr. Glasser: Yes, because I don't think it is necessary. Now, take, for instance, on the Oklahoma certificate that we have here, the certificate recites what we filed down there, that we merely filed an authenticated copy of our articles of Incorporation and appointed a resident agent. That is all that the law requires.

Exam. Kelley: Your Articles of Incorporation are all there?

Mr. Glasser: Yes, they are. They are all certified here under the seal of the State of New Mexico. We appointed a resident agent, and that is all we did in Oklahoma. Now, it would be merely repetition of those papers, so far as

the State of Oklahoma is concerned. Now, we come to the State of Kansas, and they make a certificate here, they show that all we did, we filed a copy of our articles of incorporation. There is the application; "This is to certify that the Champlin Refining Company, a foreign corporation, organized under the laws of the State of New Mexico, has complied with the laws of the State of Kansas relating to such corporations and is authorized to engage in business in this State as a foreign corporation."

Now, we come to Nebraska—well, first, State of South Dakota, and the only thing we had to do there, according to [fol. 389] this certificate, was to file our Articles of Incorporation, pay $25, and agree that we will appoint a resident agent, and we make the further agreement that we will not enter into any combination, conspiracy, trust pool, agreement, or other contract to violate the monopoly laws.

Now, when you come to Iowa, all we have to do there is file our Articles of Incorporation, appoint a resident agent, and agree to be bound by the laws of the State of Iowa.

Mr. Thomas: The fact that they filed that, Mr. Examiner, doesn't indicate that that is all that they have put in their application. That is the reason I say that for a full picture we should have copies of their applications to these various States upon which certificates were issued.

Exam. Kelley: Are you interested in more States than Oklahoma? You mentioned Oklahoma.

Mr. Thomas: Let us see. They have the application in one State. What is that?

Mr. Glasser: Kansas.

Mr. Thomas: Well, I think that they should put in their applications in Nebraska.

Exam. Kelley: Are the applications any different than in other States?

Mr. Glasser: No. They are alike in all States. We file our Articles of Incorporation, pay the fee, and appoint a resident agent. That is all we do.

[fol. 390] Exam. Kelley: I don't see any need for duplication, if that is all there is to it.

Mr. Glasser: How would it be if I mail you the documents and satisfy you in that regard, or, if you wish to do so, if you will write the Attorney General of those States he will furnish you that.

Mr. Thomas: That is fine. Suppose you send me those Articles for inspection, and if the certificate does fully

set out the application I presume we won't be further burdened.

Mr. Glasser: I presume your inquiry is predicated upon the thought that perhaps we might have made some representation that isn't shown in the certificate.

Mr. Thomas: That is possible.

Mr. Glasser: Of course, I will say to you, as one lawyer to another, that we didn't.

Exam. Kelley: Well, let us not have anything further on the record than that.

Will you proceed?

(Discussion off the record.)

[fol. 391] Cross-examination (L. A. Snyder).

By Mr. Thomas:

Q. Mr. Snyder, in your answer to question 10 you speak of deliveries by your company in Kansas and Nebraska, Colorado, Wyoming, Iowa and North Missouri. I will ask you whether or not the products of which you speak are products from you through your products pipe line from Enid to the pipe line terminals in the various agent states?

A. Yes, they are.

Q. In answer to question 24, page 4, you say that the construction of refineries in some areas near our former markets, the use of pipe lines, and certain other factors provided sources of supply near many of our customers and was destructive of the trade connections. Now, that was back in 1926 or about. What pipe lines, additional pipe lines, were constructed by your competitors about that time or used by your competitors?

A. This was subsequent to 1926 this emergency arose. I believe we mentioned that the peak of our business had been reached in 1926. Subsequently these lines and refineries were constructed and barge lines were placed in operation.

Q. What pipe lines did you have reference to?

A. There were no pipe lines in 1926. The first pipe lines that we—that entered our picture in that area were, of course, the Great Lakes from Borger, Texas, to Iowa, Minnesota, and Illinois, and later the Phillips Petroleum Company lines.

Q. Well, what parts of Iowa and Minnesota and Illinois [fol. 392] did this first pipe line reach?

A. The Great Lakes Pipe Line has terminals at Kansas City, Missouri, the big part—Kansas City, Kansas, Council Bluffs, Iowa, Des Moines, Iowa, Coralville, Iowa, St. Paul Minnesota, and Chicago, Illinois.

Q. Was that a products line?

A. It was a products line, yes.

Q. Carry any crude oil at all?

A. No. No crude oil.

Q. When was that put in service, you think?

A. I don't recall the year. I believe it was 1932.

Q. Now, you spoke of another pipe line which had an effect upon your business. What was that?

A. There was no other pipe line in that immediate area. The Phillips Petroleum Company followed the Great Lakes; yes.

Q. What was the course of the Phillips Petroleum?

A. Its initial terminal was at Borger, Texas, passed through the southern part of Kansas, with a terminal at Wichita, a terminal at Kansas City, Kansas, Jefferson City, Missouri, and St. Louis.

Q. By what means of transportation did the competing products carried originally by its lines reach the area which your company had formerly been serving through trucks and tank cars?

A. The Great Lakes Pipe Line, the members of which [fol. 393] largely delivered their products by tank car. However, some of these refiners did deliver by transport truck.

Q. All these lines were further to the east of the course subsequently followed by the Champlin products line when it was built; were they not?

A. Their main lines. However, the spur to Omaha was adjacent to and in the heart of one of our best marketing territories.

Q. And your line, then, when it was laid out was located to the west of all of these lines and to the west of their most west-*westerly most* terminals; was it not?

A. Yes.

Q. In answer to question 27 you speak of requirements in the way of change of the quality of your gasoline with the change of seasons as being one of the reasons that your pipe line should—or could not be adequately or success-

fully operated unless it was entirely within the control — your company and carried only products of your company. Now, those changes were necessary, were they not, prior to the construction of your line at the time when your products had to reach their markets through tank trucks and cars?

A. That demand was not so pronounced prior to the construction of the pipe line. Mixtures of very light casing head or natural gasoline were made to meet this demand for this lower initial boiling point. In many instances the jobbers did the blending themselves. However, the need for the lower initial boiling point had been [fol. 394] present for some time. However, the demand began to increase materially about the time we constructed this line. In other words, I may add that a number of the jobbers, in fact, the majority in the north base their quality on the lower initial boiling point and high gravity material. By "Lower initial boiling point," I mean that this gasoline will vaporize at lower temperatures, thereby providing a gasoline which will burn at lower temperatures.

Q. And it was not so pronounced or so necessary as it was after you had built your line?

A. That is true.

Q. You stated, in answer to question 29, your company found it necessary to fix prices, or made it a practice of fixing prices, with relation to the delivered prices at which gasoline could be procured from your competitors.

A. Yes.

Q. That has been a condition which has been present before you built the pipe line, present whether or not the transportation from the refinery is by a pipe line or other means; is it not?

A. The price at destination to the consumer has been based for many years on the market known as the tank wagon market, which is made up of the base price at the refinery plus the margin that the jobber is allowed in his laid-in costs, and that is the reason for the decimals in which you see prices posted such as 18.2, 18.3, but incorporated in that price is the margin which we in the [fol. 395] industry refer to as a fair or liberal margin for the jobber, therefore, it was necessary for us to take that into consideration when we constructed the line to insure that our jobbers at all points would have a comparable delivered price giving them a margin.

Q. But that necessity has existed before as well as after the construction of your pipe line; has it not?

A. It has, yes. It was interrupted. As I stated in the previous answer here, these refiners near the destination at which our jobbers are located, in other words, they secured their supplies there, resulting in our loss of business.

Q. And the construction of the pipe line which would give you a more economical transportation enabled you to recover that business which you had lost; did it not?

A. It at least made the material available and intercepted the flow or placed the material in nearer proximity to our customers' plants and made it more desirable.

Q. At an aggregate cost of production and movement to terminals within the states at a less aggregate cost than previously had been the case; did it not?

A. Perhaps in some cases.

Q. Did it—as a rule, did it not—wasn't that the general effect of the construction of the pipe line?

A. Well, no. The effect, for example, at Hutchinson for the jobbers in Colorado and Missouri, it resulted in a [fol. 396] shorter haul for them, that is true, but without the differential the cost was thrown out of the window when the differentials were eliminated to Hutchinson for Colorado and Missouri destinations.

Q. The result, however, was that it did enable you to meet this reduced competition—reduced price competition at those points at a more economical figure to your company; did it not?

A. Yes, it was our life-saver.

Q. It was. Your competitors make their deliveries or their—the deliveries of your competitors' gasoline are accomplished by truck or tank car from the pipe line terminals of those two pipe lines that you have heretofore mentioned?

A. No. The Great Lakes make their deliveries exclusively by tank car; the Phillips by tank car or transport.

Q. From——

A. From their terminals.

Q. From their terminals?

A. That is right.

Q. All of which terminals are further to the east than your line?

A. However, extend into our territory. Our line and their line serve the same territories towards the west.

Q: To points west of your line there is a greater tank or truck-tank haul than from the distributing points on your line?

A. Until recently there was, but with construction of [fol. 397] refineries in Denver, for example, that has materially reduced the truck transportation in Kansas or Oklahoma points. There are refineries in Denver—three—from which gasoline is transported by truck and tank car towards the east.

Q. That competition, however, is distinct and different than that you meet from the Mississippi Valley refiners; is it not?

A. No. No. We have that same situation in Nebraska with refineries, at Scottsbluff and Berea and Hemingford. They are small, but we have had them nevertheless.

Q. Is the volume of products produced by those local refineries equal with that which is supplied by your pipe line?

A. No, the volume isn't. However, in this industry one car load of merchandise will affect a very wide area.

Q. So far as price is concerned?

A. So far as price is concerned, or availability.

Q. The Champlin Company produces what—approximately what proportion of its own crude oil that goes into its refinery?

A. I couldn't answer that question intelligently right now, but I doubt if it is more than 10 per cent. Mr. Leverton could answer that question better than I could at the present time.

Q. It does buy a considerable amount?

A. Considerable, yes.

Q. Is all of the gasoline which moves through your products line—and by "gasoline" I mean all products that you [fol. 398] transport through that line—produced by the Champlin Company's refinery?

A. Yes, sir; every drop of it.

Q. You don't take in any products that are produced by any other refinery?

A. No, sir.

Q. And I believe you stated it is all owned by the Champlin Company?

A. That is true.

Q. You do carry some products through that line, though for other oil companies; do you not?

A. No. We have made sales to other oil companies from our storage at the various terminals.

Q. What relation is there, if any, between those sales of those products and the crude oil received from these other companies?

A. None whatever. I doubt very much if we have ever received any oil from the companies that we have sold gasoline to. It has no bearing on it at all.

Q. You have sold to the Tidewater?

A. That is right.

Q. And what other oil companies, as distinguished from jobbers?

A. The Tidewater and the National Refining Company, the Pure Oil Company, the Derby Oil Company, all of [fol. 399] them being produced in refineries. That is, the refiners—that is, the refiners that we made sales to from the pipe line.

Q. Does the Champlin Company receive any crude from any of those companies?

A. I am quite sure the answer is no. I doubt very much if we do. Now, I would like to have Mr. Leverton support that, if I could, because I don't see the crude purchase.

Exam. Kelley: Just off the record.

(Discussion off the record.)

By Mr. Thomas:

Q. What proportion of the products moving through your line are delivered to their ultimate destination by the tank trucks owned by your company, approximately?

A. By our own company? We only have five, our own trucks, and they are located at Rock Rapids, Iowa, and the percentage is very small, but I couldn't tell you just what that percentage is now. It is very small compared to the total.

Q. Those deliveries are to jobbers; are they?

A. To jobbers and to our own bulk plants.

Q. What was the last expression, your own——

A. Our own bulk plants. They are located in Iowa and southern Minnesota.

Q. Well, the Champlin Company also owns and operates several stations where gasoline is distributed to the ultimate consumer; does it not?

A. That is right, yes.

[fol. 400] Q. And I imagine the distribution—or, rather, transportation from your pipe line terminals to those stations is also accomplished by your——

A. That is the delivery to our bulk plant, and from that to the service station by tank wagon.

Q. I see. The service stations are operated by the Champlin Company itself?

A. They are owned by the Champlin Company, but practically all of them are leased out.

Q. Leased out?

A. Yes; to local men that we refer to as factors or lessees.

Q. You do own some that the company itself operates?

A. Yes. Very few that we operate ourselves.

Q. Now, in connection with some of these exhibits indicating sales by the Champlin Company to purchasers, you speak of the sale being f. o. b. at the terminal in the particular state. You mean by that, do you not, that the sale—that the purchaser takes charge of the product at the loading rack at that terminal?

A. Yes.

Q. The prices, however, are based upon the—I mean the prices, however, are made up by considering transportation costs to the point of ultimate destination; are they?

A. In our case our first consideration was the posted tank wagon price in the various areas which, of course, [fol. 401] contains a transportation item; that is, the tank wagon price does.

Q. And your differentials are made up by an intricate calculation of those transportation costs?

A. Solely for this reason: We take the through rate——

Q. Well, your answer would be yes?

A. Yes.

Q. Then your explanation. I didn't want to stop your explanation. I just wanted to get a definite answer first.

A. I just wanted to explain from our viewpoint it is not intricate, but every destination requires its own differential.

Exa n. Kelley: Following along that line of questioning, your bills on here include the final price and final payment

for a car, for instance, of gasoline which moves beyond your terminal by tank car. Who pays the freight on that?

The Witness: The consignee. The customer pays the freight.

Exam. Kelley: Is that freight included in your bill?

The Witness: No.

Exam. Kelley: Is it included in your price?

The Witness: It is freight collect at the terminal. No, sir. The differential is the only item. The product—the tax, if it is a taxable product—and the tax is included in the invoice, but the freight beyond the terminal is charged to the railroad. There are instances where the customer asks us to prepay the freight and charge it to him, but that would be a favor to him. He receives the merchandise f. o. b. [fol. 402] terminal, and whether it is by transport truck or tank car, he assumes the freight from there.

Exam. Kelley: You have some contracts in here where you bill the whole transaction in one item.

The Witness: That is where it was delivered in our own transport truck.

Exam. Kelley: That is the only case——

The Witness: That is the only case, yes.

Exam. Kelley: —where you include the transportation charges?

The Witness: We make a flat delivered price on deliveries in our own trucks.

Exam. Kelley: Do you make a separate price in there——

The Witness: No separate charge, no.

Exam. Kelley: Can that charge be distinguished, though, from the price that you charge your other customers who take delivery otherwise?

The Witness: Yes, it could, because it carries a differential and the tax—it can be broken down into the various factors.

Exam. Kelley: Do you have a standard rate per mile or any other figures that you use when your own trucks are used for final transportation?

The Witness: No. We use the rate beyond the terminal as a yardstick in equalizing——

[fol. 403] Exam. Kelley: In any event?

The Witness: —unless there has been a change made due to some competitive condition.

By Mr. Thomas:

Q. But even where the delivery from your pipe line terminal to the ultimate destination of a truckload of oil is not made by one of your trucks, an estimated cost of that is embodied in the differential, however, which affects the price; is it not?

A. The delivery beyond the terminal?

Q. Yes.

A. No.

Q. I mean when it is delivered at the terminal physically but which is carried by a common carrier truck or by the purchaser's truck to some ultimate destination, the price you charge is affected by an allowance for transportation from the terminal to that ultimate destination?

A. We never compute the through rate in invoicing the customer. We merely add the differential which is the difference between—normally between the through rate and the rate beyond the terminal. We never show or anticipate an allowance in any event.

Q. But it has that effect; doesn't it?

A. If he can haul—and frequently they do—and show a profit there, of course, our hands are off of that. We base the price at the terminal, and as our contract reads, the [fol. 404] delivery from the terminal is optional by tank car or truck.

Q. The price is the same?

A. Yes.

Q. But that delivery does include making an allowance for tank car from the terminal to the ultimate destination; does it not?

A. Yes. He is allowed the rail rate, unless there has been some adjustment made for some competitive reason, and we have many of those in the state of Nebraska.

Mr. Thomas: I think that is all I have to ask him.

(Discussion off the record.)

Exam. Kelley: Let us get back on the record.

Will you explain your Exhibit M-5 in detail, as to what the separate items making up the total of $699.49 includes?

The Witness: See, what was that question or answer number?

Mr. Glasser: He is asking about Exhibit M.

Mr. Thomas: M-5.

Exam. Kelley: No. 30 there.

Mr. Glasser: M, page 5.

Exam. Kelley: 84 is your question number.

Mr. Thomas: Farmers Union Cooperative.

Mr. Glasser: What exhibit number are you asking about?

Mr. Thomas: M-5.

Mr. Glasser: All right. Turn to M-5, Leo.

The Witness: Yes.

Mr. Glasser: Now, the Examiner asked you a question.

[fol. 405] Exam. Kelley: Read that question for him, Mr. Reporter, so we will have it straight.

(Question of the Examiner read.)

The Witness: The first item is the invoice or base price of the gasoline f. o. b. Group 3. The second item is the federal tax applying at the source on the basis of 1½ cents per gallon, a total item of 124——

Exam. Kelley: What kind of a federal tax is that?

The Witness: It is a federal tax on gasoline.

Exam. Kelley: It is not a transportation tax?

The Witness: No, sir. It is the national federal tax on all grades of gasoline, 1½ cents per gallon. The third and last item is referred to as the differential of 1 cent per gallon, an item of $81.10, and is the differential applied by our company, on the same basis at which refineries near the destinations had this difference—or had this item, rather, which is the difference between the through rate from the point of origin to destination and the rate from the terminal or storage at which the material was received by the jobber.

Exam. Kelley: The rate at the terminal? What terminal do you mean?

The Witness: Superior, Nebraska, in this case.

Exam. Kelley: You mean the rate by freight, by railroad?

The Witness: By railroad freight, the normal difference between the through rate and the rate beyond as applied by [fol. 406] the railroads.

Exam. Kelley: Then this $81.10 represents transportation cost to the ultimate consumer in addition to his cost from the pipe line terminal?

The Witness: Yes.

Exam. Kelley: He pays that, you say, directly to the railroad?

The Witness: No; he doesn't pay that.

Exam. Kelley: He pays the cost beyond the railroad?

The Witness: That is true.

Exam. Kelley: And this $81.10 represents cost to the consumer to the terminal?

The Witness: Yes.

Exam. Kelley: It is what you call a differential?

The Witness: Differential.

Exam. Kelley: But it is what you get from your destination in Group 3 points to Superior, if that is the Superior terminal?

The Witness: That is the Superior terminal, yes. That would include the handling and all other items that go into the movement——

Exam. Kelley: It is the total charge you make for transporting gasoline from your refinery to your terminal at Superior?

The Witness: That is the total charge, yes.

[fol. 407] Exam. Kelley: That is what I wanted the record to show clearly, just what this item was, and what it represented.

Is that all?

Mr. Thomas: I think that is all.

Mr. Glasser: I would like to ask him a couple of questions.

Redirect examination.

By Mr. Glasser:

Q. The item that the Examiner has just been discussing with you represents the difference between the value of the product at the terminal, regardless of what the items are that go to make it up on a competitive basis; isn't that correct?

A. That is correct.

Q. In other words, using Skelley's refinery at Augusta, Kansas, and assuming that the purchaser would drive his truck down to Skelley's Refinery and haul his purchase to the same destination, he would pay the same price; would he not?

A. Yes.

Q. In other words, there would be no distinction made——

A. No. I beg your pardon. The answer in this case: At

Eldorado, he would pay less than this at Eldorado because he would have a different distance to go.

Q. Yes. But the differential represents, in the last analysis, nothing more nor less than putting the gas on the terminal at the market value at the terminal?

A. That is true, in relation to the value at destination.

[fol. 408] Q. If some other refiner was furnishing the customer with the gasoline at the terminal point, he would have to have in the sale of his product a sum equal to the amount that is indicated there as the differential; would he not, and deliver it there by tank car?

A. That is true. It is indicated by the practice of many years. Where a refinery is located just as we would be located at Superior, he would get this much more for his gasoline.

Q. Well, to concretely illustrate a sale out of the Sugar Creek Refinery in Missouri, for instance, to a user in Kansas City, a distance of but 8 miles, if the purchaser drives his truck out the 8 miles and gets the gasoline he pays on Oklahoma Group 3 refiners' prices, the Group 3 price for the gasoline; doesn't he?

A. I have on one exhibit here——

Q. Yes or no?

A. Yes.

Exam. Kelley: Well, let us get a little more concrete examples. If the witness has an exhibit, let us see it.

Mr. Glasser: You ruled I shouldn't read it.

Mr. Thomas: Which one?

Mr. Glasser: It is the Bailey Oil Company.

The Witness: It is the Bailey Oil Company at Kansas City.

Mr. Glasser: I was interrupted when I was reading it.

Exam. Kelley: You were interrupted just to save time; [fol. 409] that is all. It is in the record as much as any of the rest of it.

Mr. Glasser: It is quite important too.

The Witness: It is page 18.

By Mr. Glasser:

Q. Now, that is the Standard of Indiana transaction, is it not, Mr. Snyder?

A. Yes. This material is manufactured in the Standard Oil Company's Sugar Creek Refinery 9 miles east of Kansas City.

Q. Did that purchaser pay the Group 3 price?

A. He did in this case.

Q. Did he pay the Group 3 rate to Kansas City?

A. He did, at .01680 per gallon.

Q. That was not any charge for transportation; was it? That was not a charge for transportation; was it?

A. The item is listed here as freight.

Q. But the customer paid what it would have cost to have had the gasoline shipped from Tulsa, for instance, to Kansas City, plus the Oklahoma Group 3 refiner's price?

A. That is true.

Q. And that is customary in the industry in order that the price be maintained at a level at all points; is that right?

A. That is right.

Q. Now, assuming on the transaction that the examiner asked you about that the charge of $81 had not been made, then the product would have been sold below the market [fol. 410] value; would it not?

A. At that point.

Exam. Kelley: We just want to get the facts about this $81, and it does represent the cost of transportation.

Mr. Glasser: Upon the contrary, it does not, because it represents what it would have cost him to buy that gasoline from any manufacturer at that point.

Exam. Kelley: It compensates the Champlin Refining Company for transporting it to Superior; does it not?

Mr. Glasser: No, sir; it does not.

Exam. Kelley: Let the witness answer. *Let the witness answer.* He has already said that it is the freight charge of the Champlin Refining Company.

Mr. Glasser: That is what I was——

Exam. Kelley: If it includes anything else, let us have it specifically set out in the record.

The Witness: It is true the item does come to the Champlin Refining Company at $81.10.

Exam. Kelley: It is compensation for transporting the gasoline from your refinery to Superior and includes compensation for any cost that has been entailed in that transportation? I know that it is an adjustment of the through rate, but it still includes your compensation for transportation; is that right?

The Witness: Yes, sir. That is the way the item appears.

[fol. 411] Exam. Kelley: Is that all you have?

Mr. Glasser: No, it isn't. I would like to ask the witness some questions.

The Witness: However, I would like to put this in, if you would let me interrupt you, with your permission.

Exam. Kelley: Go ahead.

The Witness: I would like to say that primarily the market at destination rules the differentials.

Exam. Kelley: That is understood.

The Witness: And it may and it has in the state of Nebraska, to probably more points that we serve than otherwise, forced a change in our idea of differentials to meet that condition there.

Exam. Kelley: That is created by truck competition, is it not, in Nebraska?

The Witness: Principally.

Exam. Kelley: There is a great deal of competition there now?

The Witness: Principally, where the man owns the truck and the merchandise too.

Mr. Glasser: Now, may I continue my examination?

Exam. Kelley: Yes. Go ahead.

Mr. Glasser: Read my last question for me.

(Question of Mr. Glasser and answer thereto read.)

By Mr. Glasser:

Q. Now, Mr. Snyder, the effect of the charge that is made [fol. 412] by the application of the differential is merely to maintain the price at which gasoline is sold by competitors at the point indicated; isn't that right?

A. That is what I have always considered it.

Q. Well, yes or no?

A. Yes. Yes.

Q. And does the Champlin Company have anything in the world to do with fixing that amount other than to see that it is properly calculated and applied?

A. No.

Q. Do you ever bill to any of these customers any freight charge or any handling charge?

A. No.

Q. You give them a charge based upon an f.o.b. figure at the point where they pick the product up in their own truck?

A. Yes.

Q. And all other competitors do the same thing?

A. As far as I know, they do. I wouldn't say all of them, but all I have ever contacted do.

Q. Well, they either use the differential method or an equalization method or something that keeps them on the market——

A. That is true.

Q. —without giving a rebate or giving a deduction below the market price?

Now, referring to the question Mr. Thomas asked you, [fol. 413] will you name for me, please, the refineries that you can think of in the state of Kansas and their locations with reference to the Great Lakes Pipe Line?

A. You mean that are competitive with the Great Lakes Pipe Line?

Q. I want all of the refineries in the state of Kansas and their locations with reference to the Great Lakes Pipe Line.

A. That are hooked up with the Great Lakes Pipe Line?

Q. I want to locate them for the record on the question of east and west business. Give us their locations, where they are with relation to the Phillips Pipe Line and our pipe line.

A. The Kanotex Refining Company. Do you want the name of the refinery and its location?

Q. I want the name of the re-ingery and its location.

A. The Kanotex Refining Company, Arkansas City, Kansas.

Q. Just a moment. Does it have a connection with any of these pipe lines?

A. No.

Q. All right.

Exam. Kelley: That answer would go for all of these refineries.

Mr. Glasser: Not necessarily. The Great Lakes is a common carrier and will haul anybody's gasoline that will ask them to do so.

Exam. Kelley: Yes, but it doesn't haul for any of these [fol. 414] other refineries. It is not connected with their lines.

Mr. Glasser: I would like to have it in the record. That is why I am asking.

A. The Standard Oil of Kansas at Neodesha; the National Refining Company and the Sinclair Refining Company at

Coffeyville; the Vickers Petroleum Company at Potwin; the Eldorado Refining Company at Eldorado; the Derby Oil Company at Wichita; the Bay Petroleum at McPherson; and the Globe Oil and Refining Company at McPherson. Now, this does not include any of the Great Lakes refineries. Do you want them?

Q. I want all them in Kansas.

A. The Skelley Oil Company at Eldorado connected with the Great Lakes; the Barico, commonly known as the Barnsdall, at Wichita, Kansas, and that is the complete list.

Q. Now, outside of Skelley, are any of them connected with the Great Lakes Line other than——

A. Skelley and Barnsdall.

Q. Now, are any of them connected with the Phillips line?

A. No refineries in that area connected with it.

Q. There is a refinery at Augusta; isn't there?

A. Yes. I omitted that. White Eagle Oil and Refining Company at Augusta, Kansas.

Q. Do they have a pipe line?

A. Yes.

Q. Where does it go to and where does it end?

[fol. 415] A. Extends from Augusta, Kansas, northeast to Topeka, east of Kansas City, Kansas, the branch line leaving their main line between—midway between Topeka and Kansas City; progresses north to Omaha, Nebraska; the final terminal, with a final terminal at Omaha, Sioux City, Iowa, and final destination at Sioux Falls, South Dakota.

Q. Now, does the Great Lakes line traverse the state of Kansas?

A. It does.

Q. Can you give us approximately the route that it follows?

A. It enters the state of Kansas north of the town of Barnsdall, where it has a connection with the Barnsdall Refinery, and its main line passes north and east through Paola, Kansas, with a terminal at Kansas City, Kansas, and has a branch or gathering line connected with the Skelley Oil Company at Eldorado. And you want it beyond there?

Q. I would like to know where it terminates at?

A. A terminal at Kansas City, Kansas, Des Moines, Iowa, Omaha, Nebraska—or Council Bluffs, Iowa, Coralville, Iowa, St. Paul, Minnesota, and Chicago, Illinois.

Mr. Glasser: That is all I care to ask him.

Redirect examination.

By Mr. Thomas:

Q. How long have those lines which you have just referred to been operating? Some of them have just been completed; have they not?

[fol. 416] A. No. The White Eagle line is the most recently constructed line.

Exam. Kelley: Which line is that? That hasn't been referred to by name heretofore.

The Witness: That is the extension I just mentioned, from Augusta, Kansas, Topeka, and Kansas City, Kansas. The Great Lakes, are you referring to that?

By Mr. Thomas:

Q. Yes.

A. I believe their construction started in 1932; and the Phillips probably two years later.

Q. But this White Eagle line, when was it put in service, as far as you know?

A. That was put in about 1936 as far as Kansas City, Kansas, by way of Topeka, and just recently extended to Sioux Falls, South Dakota.

Q. Oh, yes. The extension, then, is to Sioux Falls?

A. Just completed. They formerly operated barges from Kansas City, Kansas, terminals to Sioux City, Iowa.

Q. Now, does the Standard of Indiana also have a line?

A. From Sugar Creek, Missouri, 9 miles east of Kansas City. The line has been in operation some time, probably a year, to Council Bluffs, Iowa. It has recently been extended to Sioux Falls, South Dakota.

Q. You say that the item $81.10, which is a plus differential shown on Exhibit M-5 is not a transportation charge. [fol. 417] As a matter of fact, the Champlin Refining Company's billheads bear a notation that transportation charges are always net cash. What would that refer to?

A. Wherever we prepaid a load. For example, if we prepay a carload from Enid and the freight was $100, we would show on the invoice a 1 per cent discount on the merchandise if paid in 10 days. We get no discount on the freight. We necessarily would want 100 per cent on the dollar from the customer. That has been on our invoices

Mr. Thomas: I am anticipating everything I have to say will be on original briefs.

Mr. Glasser: I thought so, too. What do you say we file cross briefs and waive that?

Mr. Thomas: Well, I don't want to waive that because I don't want to be precluded from filing a reply brief.

Mr. Glasser: Except that eleven days is certainly a brief time for a man who is busy.

Exam. Kelley: We will let it go at this, that the reply brief, if any, will be due on December 26. If you need any further time, apply for it.

If there is nothing further, this hearing is closed.

(Whereupon at 4:35 p. m., the hearing in the above-entitled matter was closed.)

(Here follow 2 photolithographs, side folios 423-424.)

EXHIBIT 1

1728

State Corporation Commission

STATE OF KANSAS

COMMISSIONERS

ANDREW F. SCHOEPPEL A. B. JONES
ALFRED WILLIAMS

To all to Whom these Presents shall Come, Greetings:

I, RICHARD B. McENTIRE, Secretary of the State Corporation Commission of the State of Kansas, do hereby certify that the following and hereto attached is a true copy of APPLICATION

In the matter of the Application of the Cimarron Valley Pipe Line Company for a Certificate of Convenience and Authority to transact the business of a Common Carrier in the State of Kansas. Crossing State of Kansas near the 98th Meridian.	DOCKET NO. 15,628

Form CS

BEFORE THE STATE CORPORATION COMMISSION OF THE STATE OF KANSAS

In the Matter of the Application of

the Cimarron Valley Pipe Line Company

for a Certificate of Convenience and Authority to transact the business of a

common carrier in the State of Kansas.
(Common carrier or public utility.)

Crossing State of Kansas near the 98th Meridian.
(Here describe the territory very briefly, by county, city, section, etc.)

Docket No. ____ 6th day of Feb. 1925
State Corporation Commission
State of Kansas

APPLICATION

Comes now Cimarron Valley Pipe Line Company
Santa Fe, New Mexico
of and Enid, Oklahoma, a corporation
(Corporation, partnership, or individual.)

representing that it is its intention to engage in the business of constructing, maintaining and operating a pipe line for the purchase, transportation and sale of petroleum and its products, primarily gasoline,
(Here describe the business, whether as a common carrier, public utility, etc.)

in Kansas, in territory described specifically below, and ever... that public convenience will be thereby promoted.

Description or Territory: (Include a map if territory cannot otherwise be simply described.)

Entering the State of Kansas six to ten miles east of the 98th Meridian and continuing across the State practically due north to the Nebraska-Kansas State Line.

Certain Utilities of the same classification as this applicant now operating in or near the above described territory are:

NAME ADDRESS

None

In connection with the construction, maintenance and operation of said line it will be necessary to construct and maintain telephone and telegraph lines along the right-of-way of said pipe line for the use of the Company only.

Remarks: (Here state any other pertinent facts. If transmission lines are concerned give a reference to their bearing on the subject, including docket number if any.)

There are no like transmission lines serving the proposed territory for transportation of refined petroleum products.

X

[fol. 425] EXHIBIT 2

Docket No. 15628

Before the Corporation Commission of Kansas

——, Complainant,

vs.

——, Respondent

Transcript of Testimony

Hearing at Topeka, Kansas, February 21, 1935

— G. Grice, Reporter.

[fol. 426] Docket No. 15628

In the Matter of the Application of the CIMARRON VALLEY PIPELINE COMPANY for Certificate of Convenience and Authority to Transact the Business of a Common Carrier in the State of Kansas

Transcript of proceedings before Kansas Corporation Commission, at its offices in Topeka, Kansas, February 21st, 1935.

Chairman Hoch: We have before us the application of the Cimarron Valley Pipeline Company for a certificate of convenience and authority to transact the business of a common carrier in the State of Kansas. We will take the appearances.

H. G. McKeever, for the applicant.

Chairman Hoch: Just state in substance what this application is, and what you propose to do.

Mr. McKeever: Yes, this application is for the Cimarron Valley Pipeline Company, with its principal office at Enid, Oklahoma, however, under the laws of the State of New Mexico. It is a subsidiary company of the Champlin Refining Company. That is also a New Mexico corporation, [fol. 427] with its principal place of business in Enid, Oklahoma, and its refinery where it manufactures the refined products from petroleum, and the purpose of this application is in order that the Cimarron Valley Pipeline Company may construct a pipeline across the State of

for many years and originated in the days when we pre-paid many of our shipments for the convenience of our customers.

Q. Pre-paid them from Enid entirely to destination?

A. That is right.

Q. Do you ever pre-pay shipments from your pipe line to your final destinations?

A. I don't recall ever paying tank car freight to destination. There may be a few instances, but I don't recall.

Q. These differentials are always a plus item; are they not?

A. Yes.

Q. An addition to the base price at the refinery?

A. All invoices carry a differential item.

Q. And no competitive situation ever causes you to give a negative or a minus differential?

A. No. If we post a differential it is posted for all to that particular destination, and it is posted in our supplements.

[fol. 418] Mr. Thomas: I think that is all.

Mr. Glasser: That is all.

Exam. Kelley: The witness is excused.

(Witness excused.)

[fol. 419] Exam. Kelley: Do you have any questions of Mr. Leverton?

Mr. Glasser: I have consulted Mr. Leverton. He is not able to testify. He is in the Auditing Section. He cannot testify as to the operating end, the crude end of the business.

Mr. Thomas: I don't think that is important. I thought if he were here he could answer it.

Mr. Glasser: He couldn't answer it any more than Mr. Snyder.

Exam. Kelley: Do you have any further witnesses at this time?

Mr. Glasser: No. That is all we have.

Mr. Thomas: The Commission, Mr. Examiner, would like to introduce in evidence the Commission orders relative to the valuation of pipe lines.

Exam. Kelley: You mean the particular orders served on this company, or the form of the order?

Mr. Thomas: I think it is the form of order we should put in rather than the—I understand the papers that were

served on them included typical examples and things like that, which make quite a large packet, and I think that the Commission orders should be sufficient to show just what the valuation of this pipe line would amount to.

Exam. Kelley: Do you have those papers here?

Mr. Thomas: I haven't them here, but they could be gotten together very shortly, and I ask leave to file them [fol. 420] within, say, five days.

Exam. Kelley: That may be done.

Mr. Thomas: The question arises, would you like a copy of those?

Mr. Glasser: Well, if we have them already we don't need them again.

Mr. Thomas: I am told you were, and this letter from the Commission——

Mr. Glasser: You sent us orders 26 and 27, I believe. Is that what you wanted to offer in evidence? We have no objection.

Mr. Thomas: We sent you copies.

Mr. Glasser: No. If it is orders 26 and 27, you sent them.

Exam. Kelley: Do you wish to brief this case?

Mr. Glasser: Yes, sir, we do.

Exam. Kelley: Your briefs will be due on December 11 for both sides, and reply brief on December 26.

I will call attention of counsel to the provision of Section 1 of the Act to regulate commerce which makes all pipe line companies such as this common carriers. Treat that question in your briefs.

Mr. Glasser: We want to ask the Commission for an opportunity to argue the case—and is it proper to make that request now, or do we make that in the brief?

[fols. 421-422] Exam. Kelley: Make that in your brief.

Mr. Glasser: That is what we thought. December 26 is the day after Christmas, and that is a difficult time for us to have to be writing briefs and getting them right on the eve of Christmas.

Exam. Kelley: The rule is 15 days after the other brief is in. How much time do you want?

Mr. Glasser: Well, my difficulty is that I have some other cases that I have got to try. I have got to be in Court, and I need as much time as the Commission can give us on our side, and I presume that counsel is in the same position.

the original of which is now on file and a matter of record in this office.

In Testimony Whereof, I hereto set my hand and cause to be affixed the seal of the State Corporation Commission.

Done at the City of Topeka, this 3rd day of October A.D. 19[illegible] 1

Richard B. McFarland

Secretary, State Corporation Commission.

Remarks: (Here state any other pertinent facts. If transmission lines are concerned give a reference to their bearing on the subject, including docket number if any.)

There are no like transmission lines serving the proposed territory for transportation of refined petroleum products.

X

Wherefore, Applicant prays that the Commission issue to Cimarron Valley Pipe Line Company a Certificate of Convenience and Authority to transact the business of a common carrier in the State of Kansas as above set forth.
(Common carrier or public utility)

Dated at Enid, Oklahoma, this 19th day of February, 1935

Cimarron Valley Pipe Line Company (Applicant).

(Signed) E. G. Wilmoth, Secretary-Treasurer
(Signature and title of officer.)

State of Kansas, County of Shawnee, ss.

E. G. Wilmoth, of lawful age, being duly sworn upon oath, deposes and says that he is Secretary-Treasurer of the within named applicant, and that he has read the above and foregoing application, and that the statements therein contained are true.

(Signed) E. G. Wilmoth

Statements are Sworn to before me this 20th day of February, 1935

(Signed) Pearl Norris
Notary Public.

My commission expires Sept. 2, 1937

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Kansas for the purpose of primarily carrying gasoline, the proposed route to be within a few miles of the 98th Meridian, which runs near the City of Hutchinson, and clear across the state, eventually, the purpose being to carry the gasoline to the customers of the Champlin Refining Company in their trade territory which the company already serves by its own tank car line.

Chairman Hoch: I suggest that you put Mr. Wilmoth on the stand and develop this on sworn testimony.

E. G. WILMOTH called as a witness, being first duly sworn, testified as follows:

Direct examination.

Questions by Mr. McKeever:

Q. State your name.
A. E. G. Wilmoth.
Q. Where do you live, Mr. Wilmoth?
A. Enid.
Q. Are you connected with the Cimarron Valley Pipe-[fol. 428] line Company, the applicant here?
A. I am Secretary.
Q. How long have you been connected with that company?
A. Since its organization.
Q. When was it organized?
A. April 19th, 1930.
Q. And are you incorporated in the State of New Mexico?
A. Yes, sir.
Q. Prior to that were you connected with the Champlin Refining Company interests?
A. I was.
Q. And for how many years have you been connected with those interests?
A. Sixteen years.
Q. Have you a financial statement to file with your application here?
A. I have a certified copy of the financial statement which was filed with the Secretary of State to secure permission to do business within the state.
Q. Of Kansas?
A. Yes.

Q. With the Secretary of State if where you filed the financial statement, and you have now a certified copy of [fol. 429] that to file in this office?

A. I do.

Q. Will you hand that to the report- and let him mark it and make it a part of the record?

Paper referred to marked Exhibit 1, by the reporter.

Now will you state to the Commission the purpose for which you are asking this certificate?

A. The Cimarron Valley Pipeline handled products of the Champlin Refining Company, and this line is to be built to more conveniently service customers in their trade territory.

Q. State in the record where the proposed line is to enter the State of Kansas, and where you are to build it.

A. Somewhat east, probably six to ten miles of the 98th Meridian, and straight north to the intersection of the Kansas-Nebraska line.

Chairman Hoch: Give us approximately the towns, so we can locate it.

A. Near Hutchinson.

Mr. McKeever: Go to Hutchinson, and go north and south straight from Hutchinson, that will be a starting point, I don't know what town near the border, it would enter. What is your nearest town at the Border?

[fol. 430] A. Well, there is none. It is west of Caldwell.

Q. Between Caldwell and Kiowa, isn't it?

A. Yes.

Q. How many miles of pipeline does your company have in Oklahoma?

A. Between four and five hundred miles.

Q. You serve the principal fields, and also act as a common carrier besides carrying the products for this refinery, is that correct?

A. That is correct.

Q. Reaching especially to the Seminole and Oklahoma City fields, and the Noble and Garfield and Kay County fields?

A. Yes, sir.

Q. And also Okmulgee field?

A. Yes, sir.

Q. Does your company propose to sell any securities or any of its stock in Kansas, or any place else?

A. They do not.

Q. It is owned principally by H. H. Champlin, isn't it, originator and owner of the Champlin interests?

A. Yes, sir.

Mr. Steiger: You will file your tariffs, Mr. Wilmoth, within a reasonable time, showing the charges you will make?

[fol. 431] A. Yes, we want to comply with any regulations that are now in force or any hereafter that may be in force.

Chairman Hoch: If you are given a certificate as a common carrier you will submit yourself, of course, to the obligations which go along with being a common carrier?

A. We will, yes, sir.

Chairman Hoch: You propose to transport gasoline, principally?

A. Yes, sir.

Chairman Hoch: And you expect to accept for transportation on equal terms, such gasoline as may be tendered to you, under such reasonable rules as may be established for those tenders, do you?

A. Yes, sir, we do.

Chairman Hoch: How large a pipe line do you intend to lay?

A. Six inch.

Chairman Hoch: Six inch uniform width across the state?

A. Yes.

Mr. Steiger: Have you any idea of the approximate cost of laying that line in the State of Kansas?

A. About a million dollars, between a million and a million and a quarter dollars.

[fol. 432] Mr. Steiger: And that will be paid for as you progress across the state, the bills will be taken care of, and paid?

A. Yes, sir.

Mr. McKeever: I might make this statement, the company is prepared to pay cash for the construction of the line and completion of it.

Chairman Hoch: Do you have a certificate for this particular line in Oklahoma?

A. We do not secure certificates in Oklahoma. We gain permission from each of the counties.

Chairman Hoch: You have whatever authority you consider necessary under Oklahoma law?

A. Yes, sir.

Chairman Hoch: How about Nebraska?

A. We have not made the application yet, we expect to, immediately.

Mr. McKeever: We have sent for the blanks, and the law, to find out what we have to do. Now in Oklahoma, I will state this, we have qualified in Oklahoma, and have our principal office in Enid, of course, where the refinery is, and where we all live, and the company has constructed all of this line. We are under a different law than in Kansas. When we get permission there to transact business, then [fol. 433] we have no public convenience statute. We merely build our pipeline where we want it, and the kind of line we desire.

Chairman Hoch: I notice this application cites that in connection with the construction, maintenance and business of said line it will be necessary to construct and maintain telephone and telegraph lines along the right of way of said pipeline for the use of the company only.

A. I might explain this, it is necessary for the company to have its own telephone line to carry on the operations of the pipeline. You have to keep track of your oil hourly, and it is impracticable to try to buy that service from anyone, because it is necessary that that line follow your pipeline in case of break. We have walkers and it is necessary they get all information at once, and it is necessary that we have a telephone and telegraph line as near the right of way as possible.

Mr. McKeever: They all have them?

A. They do.

Q. Mr. Wilmoth, you are acquainted and familiar with all of the pipelines that transport petroleum and other products in Oklahoma and Kansas, aren't you, and where they are located?

[fol. 434] A. I think I am qualified.

Q. The lines outside of the gather lines, I mean, the main trunk lines?

A. Well, I have made it a point to study the lines in Kansas that transport refined products, and I think I am very well qualified as to where they are located.

Q. What lines in Kansas transport gasoline?

A. Great Lakes Pipeline Company, and Phillips Petroleum Company line.

Q. With reference to the territory they serve, where does this go, your proposed line?

A. We cross Phillips line in the south central part of Kansas, and at that point the Phillips line is running northeast and southwest. We go directly north and serve an entirely different territory. The Great Lakes line just covers the eastern part of Kansas.

Q. Is there any line in any of the communities to where your line reaches except Oklahoma markets, for Phillips, that is used for the same purpose, that is, in transporting gasoline?

A. There are none.

Chairman Hoch: Could you say in a general way how wide a strip of territory you would expect to serve across [fol. 435] Kansas, how far back from this line would you say, if you can say, the territory extends that you expect this line to serve?

A. Well, Mr. Chairman, if you please, that would be impossible for me to say, because we intend to have a terminal to ship gasoline out in tank cars, may be going to Denver.

Chairman Hoch: You expect to have various delivery points along this line in Kansas?

A. Only at Hutchinson.

Chairman Hoch: You don't expect to have any other delivery point except at Hutchinson?

A. No, that is our intention now.

Mr. McKeever: I would not want to commit the company to that entirely, but that is our present intention.

Chairman Hoch: And from Hutchinson, or other points you might establish for distribution, you expect to distribute in tank cars from this pipe?

A. Well, or trucks, either.

Chairman Hoch: Railroad tank cars or trucks?

A. Yes.

Mr. McKeever: Mr. Wilmoth, there will be tank cars over which you have no control, that is, that don't belong

to you, that will come to the station to purchase gasoline, independent dealers, and haulers?

[fol. 436] A. We hope that will be true.

Mr. McKeever: I say that would be done by that kind of trade?

A. Yes.

Mr. McKeever: People come to the station to purchase their gasoline in their own tank cars, and have a distributing line, we have that in Oklahoma, and some of the gasoline that comes to Kansas is from our refinery, boys come down there in trucks and bring it here?

Chairman Hoch: Can you give us a comparative statement as to the cost of transporting gasoline by pipeline and distributing it with tank cars on the rail or by truck?

A. Well, I don't think I am qualified to do that. I am satisfied it can be done more conveniently and cheaper by pipeline.

Chairman Hoch: You say it will be considerably cheaper in your opinion, but considering the amount invested in maintenance, and everything of that sort, to transport gasoline to Hutchinson, Kansas, by this pipeline than it would be to transport it in any way you know of?

A. I think it would.

Chairman Hoch: You are projecting this pipeline on the grounds it is the cheaper method of transportation, [fol. 437] one of the grounds, cheaper method of transportation?

A. Yes, sir.

Chairman Hoch: And a more convenient method of transportation?

A. More convenient.

Chairman Hoch: Do you know anything about the experience of gasoline pipelines as to dangers of explosion?

A. Well, in the early day, when they were first constructed they were afraid of them. I have not been able to figure out just why, but the public in general thought there was some danger, but the experience of the Great Lakes Pipeline Company and Phillips Petroleum Company, who have been in operation four or five years has been that that is all scare. There is no danger. I went into that pretty much with Mr. Moreland, who is Vice President and General Manager of the Great Lakes, they have the largest gasoline pipeline system in the United

States, and he rather laughed at me, when I asked that particular question.

Chairman Hoch: Does the company carry, or expect to carry indemnity insurance, or will there be anything to protect the public against any hazards other than the general credit of this company?

A. Well, that has not been a custom to carry anything like that, however, I think our company is financially re- [fol. 438] sponsible, which is shown by our financial statement, for any liability which they might have on that line.

Chairman Hoch: The pipe is welded, I presume?

A. It is welded, yes, sir.

Mr. McKeever: The pipeline, as I understand, it will be the purpose not to enter the thickly populated sections, and where we go, say to Hutchinson, it will not be within the city limits, the station we would establish. It will be outside the city limits, and we will go through no town, but stay in the country with the line.

The Witness: That is true, but it is not on account of danger. I would not be afraid to do it on account of danger, but that is more for our convenience.

Mr. McKeever: No, that is right.

Chairman Hoch: This matter will be called to the attention of the whole commission, they will have the record, of course.

[fol. 439] EXHIBIT 3

IN THE DISTRICT COURT OF —— COUNTY, STATE OF KANSAS

No. ——

THE CIMARRON VALLEY PIPE LINE COMPANY, a Corporation,

Plaintiff,

vs.

—— ——, Defendants

PETITION

Your petitioner, the Cimarron Valley Pipe Line Company, respectfully represents that it is a corporation, organized, existing and doing business under the laws of the

State of New Mexico and duly and legally authorized to transact business within the State of Kansas, and to maintain, construct and operate, as a common carrier, pipe lines and telephone and telegraph lines for the use of said company, to be used in connection with the transportation of petroleum, gas, gasoline, and petroleum products, and said corporation has the power of eminent domain within the State of Kansas.

That your petitioner desires to and is engaged in the construction of a pipe line between the points of Enid, Oklahoma, north, near the 98th Meridian and across the State of Kansas, to Superior, Nebraska.

That your petitioner desires to locate its said pipe line and telephone line under, over, through and across a certain tract or tracts of land in —— County, Kansas, being owned, described and bounded as follows:

[fol. 440] Your petitioner further states that it is necessary for the lawful corporate purposes of your petitioner that it obtain an easement upon the above described tract or tracts of land for the construction, maintenance and operation of its pipe line across said premises, the pipe to be buried below any plow depth, and an additional easement in connection with the maintenance of said pipe line to construct a telephone and telegraph line for the use of said company on the property line between the public highway and defendants property.

Your petitioner further represents that it has made a diligent effort in good faith to procure by purchase from said defendants a right of way over and across the land above described and said defendants refused and still refuse to grant to said plaintiff said right of way necessary for the construction of the pipe line and telephone line over and across the above described property.

Wherefore, plaintiff prays that the court, under the authority of Sec. 26-101 and 102, Revised Statutes of Kansas, 1923, appoint three disinterested householders and residents of said county as appraisers who shall be selected by the Judge of said court, who are not interested in any like question, to view, lay off, and inspect the property hereinbefore described and consider the injury which the said defendants as the owners of said land have sustained by reason of the taking of said easement, and assess the damages which said owners will sustain by such appropria-

tion of this land, to make and file their report, and that this plaintiff may thereupon be authorized to enter upon said real property for its use as hereinbefore described, upon the payment of such damages as may be awarded.

—— ——, Attorneys for Plaintiff.

STATE OF KANSAS,
—— County, ss.:

——, being first duly sworn, upon oath, deposes and says: That he is the agent and attorney of the Cimarron Valley Pipe Line Company; that he is duly authorized to make this affidavit; that he has read the petition above set out, and knows all the allegations contained therein are true.

—— ——.

Subscribed and sworn to before me this —— day of ——, 1935. —— ——, Notary Public. My Commission Expires: —— ——.

[fol. 441] IN THE DISTRICT COURT OF —— COUNTY, STATE OF KANSAS

No. ——

THE CIMARRON VALLEY PIPE LINE COMPANY, a Corporation, Plaintiff,

vs.

—— ——, Defendants

NOTICE TO CONDEMN PIPE LINE AND TELEPHONE RIGHT OF WAY

To Whom It May Concern:

Public Notice is hereby given that the Cimarron Valley Pipe Line Company, a corporation, organized under the laws of the State of New Mexico, and with authority to transact business as a common carrier and to exercise the right of eminent domain in the States of Oklahoma and Kansas, has surveyed and located its pipe line to be built from Enid, Oklahoma, north, across Oklahoma and the State of Kansas, to Superior, Nebraska, and that it is necessary for the lawful corporate purposes of said company

that it obtain a pipe line and telephone easement across the tract or tracts of land situated in —— County, Kansas, and described as follows:

[fol. 442] IN THE DISTRICT COURT OF —— COUNTY, STATE OF KANSAS

No. ——

THE CIMARRON VALLEY PIPE LINE COMPANY, a Corporation, Plaintiff,

vs.

—— ——, Defendants

ORDER APPOINTING APPRAISERS

Now on this —— day of ——, 1935, the same being one of the regular judicial days of a term of this Court, this matter comes on for hearing upon the application of the Cimarron Valley Pipe Line Company for the appointment of appraisers for the purpose of condemning and appraising certain property herein sought to be condemned by the said Cimarron Valley Pipe Line Company and the Court being fully advised in the premises, finds that said Cimarron Valley Pipe Line Company has the power of eminent domain within the State of Kansas; that the following described property is necessary for the lawful corporate purposes of the said plaintiff; and that the said plaintiff is properly proceeding under the provisions of Sections 26-101 and 102 of the Revised Statutes of the State of Kansas, 1923, for condemnation of property for the purpose of the construction, maintenance and operation of its pipe line and telephone and telegraph lines across the property of the land owners therein described, to-wit:

[fol. 443] said right of way entering and leaving said property as described in plaintiff's petition, for the purpose of the transportation of petroleum, gas, gasoline and petroleum products, and that three appraisers who shall be householders and residents of said county should be appointed for the purpose of said proceedings, as prescribed by the aforesaid statutes of the State of Kansas.

It Is Therefore Ordered, Adjudged and Decreed that —— ——, —— ——, and —— ——, being householders and

residents of the County of ——, State of Kansas, should be and they are hereby appointed appraisers by this Court with authority to proceed forthwith after having taken oath to honestly and faithfully discharge their duties as such appraisers, to act according to law in such cases provided,

It Is Further Ordered that the aforesaid appraisers give the above named defendants —— days notice by —— said notice to state the time and place when and where said appraisement will be made.

—— ——, Judge of the District Court of —— County, Kansas.

Oath of Appraisers

STATE OF KANSAS,
County of ——, ss.:

—— ——, —— ——, and —— ——, disinterested householders and residents of —— County, Kansas, being duly sworn according to law, do hereby solemnly swear that they will well and truthfully appraise the lands and easements described in the foregoing order, for the uses and purposes therein expressed.

—— ——, —— ——, —— ——.

Subscribed and sworn to before me this —— day of ——, 1935. —— ——, Notary Public. My Commission Expires —— ——.

[fol. 444] The undersigned appraisers having been duly appointed by the Judge of the District Court of —— County, Kansas, to proceed with the appraisement of the aforesaid property will on the —— day of ——, 1935, at the hour of —— o'clock A. M., meet on the aforesaid property and proceed to appraise the same, at which time and place you may be present and heard if you so desire, and shall immediately thereafter make their written report of their appraisement to the Judge of said court and file same in the office of the Clerk of the District Court of —— County, Kansas.

—— ——, —— ——, —— ——, Appraisers.

[fol. 445] IN THE DISTRICT COURT OF OTTAWA COUNTY, STATE OF KANSAS

No. 6571

THE CIMARRON VALLEY PIPE LINE COMPANY, a Corporation,

Plaintiff,

vs.

UNION CENTRAL LIFE INSURANCE COMPANY, Defendant

DISMISSAL

Whereas, the above named defendant voluntarily conveyed to the plaintiff the easement as described in plaintiff's petition,

Now, Therefore, the plaintiff, Cimarron Valley Pipe Line Company does hereby dismiss the above entitled action.

Cimarron Valley Pipe Line Company. By Scarritt & Champlin, its Attorneys.

I, Ray W. Jones, Clerk of the dist. Court of the 30th Judicial district, Ottawa County, State of Kansas, do hereby certify this to be a true and exact copy of Order of Dismissal as the same remains of record of the above entitled cases now on file in this office.

Ray W. Jones.

[fol. 446] IN THE DISTRICT COURT OF OTTAWA COUNTY, STATE OF KANSAS

No. 6569

THE CIMARRON VALLEY PIPE LINE COMPANY, a Corporation,

Plaintiff,

vs.

JOHN B. BOYLE, Defendant

DISMISSAL

Whereas, the above named defendant voluntarily conveyed to the plaintiff the easement as described in plaintiff's petition,

Now, Therefore, the plaintiff, Cimarron Valley Pipe Line Company does hereby dismiss the above entitled action.

Cimarron Valley Pipe Line Company, by Scarritt & Champlin, Its Attorneys.

I, Ray W. Jones, Clerk of the dist. Court of the 30th Judicial district, Ottawa County, State of Kansas, do hereby certify this to be a true and exact copy of Order of Dismissal as the same remains of record of the above entitled cases now on file in this office.

Ray W. Jones.

[fol. 447] IN THE DISTRICT COURT OF REPUBLIC COUNTY, STATE OF KANSAS

No. 9180

THE CIMARRON VALLEY PIPE LINE COMPANY, a Corporation, Plaintiff.

vs.

WILLIAM M. POWELL, GRACE A. DAVIDSON and ORBA DAY, Defendants

ORDER OF DISMISSAL

Now on this 5th day of July, 1935, the same being one of the regular judicial days of a term of this court, it appearing to this court from the pleadings filed herein that the plaintiff, Cimarron Valley Pipe Line Company, is not a corporation which has the right of eminent domain under the statutes of the State of Kansas and that the proceedings herein should be dismissed for this reason.

It Is Therefore Ordered, Adjudged and Decreed that the suit pending herein for condemnation of the lands described in plaintiff's petition should be dismissed for lack of jurisdiction by reason of the fact that the plaintiff is not a corporation which has the right of eminent domain and the same hereby is dismissed.

Tom Kennett, Judge.

STATE OF KANSAS,
County of Republic, ss.:

I, Wm. R. Goodwin, Clerk of District Court, within and for the aforenamed State and County, hereby certify the above instrument to be a full true copy of the Order of Dismissal in the above nsmed cause of action as the same remains on file in this office.

Witness my hand and the seal of said Court affixed this 23rd day of August 1935.

Wm. R. Goodwin, Clerk of District Court of Republic County, Kansas.

[fol. 448] IN THE DISTRICT COURT OF RENO COUNTY, KANSAS

No. 22354

THE CIMARRON VALLEY PIPE LINE COMPANY, a Corporation, Plaintiff,

vs.

EMMETT HUTTON, CHARLEY W. OSWALD, and RUDOLPH J. STUCKEY, Defendants

JOURNAL ENTRY

Now on this 1st day of April, 1935, the same being a regular day of the April, 1935 Term of this Court, this cause comes on upon a Motion of the defendants Emmett Hutton and Charley W. Oswald, said Motion being duly verified, setting forth that said action was filed by an agent of plaintiff's who is not duly authorized to practice in this Court.

The Court after due consideration and being fully advised in the premises finds that said action should be dismissed.

It Is Therefore Considered, Ordered and Adjudged that this cause of action be dismissed and that the order made Saturday, March 30th, should be and the same is hereby set aside, under and by which three appraisers were duly appointed. Costs $6.80.

J. G. Somers, Judge.

Approved: Oswald & Fontron, Attorneys for Defendants, Emmett Hutton and Charley W. Oswald; McKeever, Stewart & McKeever, Attys. for Cimarron Pipe Line Co.
Filed: April 1st, 1935.
Recorded: Journal Entry record 59, page 823.

[fol. 449] State of Kansas,
Ninth Judicial District, Reno County, ss.:

I, Walter Mead, Clerk of the District Court of the Ninth Judicial District of the State of Kansas, sitting within and for the county aforesaid, do hereby certify that the above and foregoing is a true, full and complete copy of Journal Entry in the therein entitled case, as the same remains on file and of record in my office.

Witness my hand and the seal of said Court affixed at my office in Hutchinson this 16th day of August, 1935. Walter Mead, Clerk of the District Court of Reno County.

By —— ——, Deputy.

[fol. 450] Certified Copy of Journal Entry in Case No. 22354. The Cimarron Valley Pipe Line Company, a Corporation vs. Emmett Hutton, et al. Filed April 1st, 1935. Walter Mead, Clerk of the District Court. Copy for —— ——, Attorneys for —— ——.

(Here follow 2 Photolithographs, side folios 451-452.)

EXHIBIT 4

BILL OF SALE

KNOW ALL MEN BY THESE PRESENTS:

That CIMARRON VALLEY PIPE LINE COMPANY, a Corporation, party of the first part, for and in consideration of the sum of One and no/100 ($1.00) DOLLARS, and other valuable considerations, lawful money of the United States, to it in hand paid, at or before the delivery of these presents by CHAMPLIN REFINING COMPANY, a Corporation, party of the second part, the receipt whereof is hereby acknowledged, has BARGAINED AND SOLD, and by these presents does sell and transfer and deliver unto the said party of the second part, the following described personal property, to-wit:

> A certain gasoline pipe line extending from the refinery of the Champlin Refining Company at Enid, Oklahoma, to Hutchinson, Kansas, and thence to Superior, Nebraska; together with all pumps, pump stations, receiving stations, loading racks, tanks, and all machinery, equipment and appliances of every kind and nature used in connection therewith.

TO HAVE AND TO HOLD THE SAME unto the said party of the second part, its successors and assigns forever. And said party of the first part does for itself and its successors and assigns, covenant and agree to and with the said party of the second part, its successors and assigns, to WARRANT AND DEFEND the title to said property, goods and chattels hereby sold, unto the said party of the second part, its successors and assigns, against all and every person and persons whomsoever.

WITNESS our hands and seals this 10th day of June, 1936.

ATTEST:

CIMARRON VALLEY PIPE LINE COMPANY,

E. E. Dilworth
Secretary

By R. W. Champlin
President.

STATE OF OKLAHOMA)
) ss.
COUNTY OF GARFIELD)

Before me, the undersigned, a Notary Public in and for said County and State, on this 10th day of June, 1935, personally appeared H. H. Champlin, to me known to be the identical person who subscribed the name of the maker thereof to the foregoing instrument as its President, and acknowledged to me that he executed the same as his free and voluntary act and deed, and as the free and voluntary act and deed of such corporation for the uses and purposes therein set forth.

My Commission Expires
Feb 4 1937.

D. Peterson
Notary Public.

280A

17 June 35.

Janice Carpenter

17 June 35

Janice Carpenter

[fol.453] EXHIBIT 5.

ASSIGNMENT OF RIGHT OF WAY

Whereas, On the — day of —, 1935, a certain right of way conveyance was made by —, grantor —, to Cimarron Valley Pipe Line Company, grantee, covering the following described land in the County of —, and State of —, to-wit:

which conveyance is recorded in the records of said County in Book — Page —, and

Whereas, The said conveyance and all rights thereunder or incident thereto are now owned by Cimarron Valley Pipe Line Company.

Now, Therefore, For and in consideration of One Dollar, and other good and valuable considerations, the receipt of which is hereby acknowledged, the undersigned does hereby bargain, sell, transfer, assign and convey unto Champlin Refining Company, a New Mexico Corporation, its successors and assigns, all of its right, title and interest in and to the said right of way conveyance, and all rights thereunder.

Witness Our Hands and seals this 10th day of June, 1935.

Cimarron Valley Pipe Line Company, by —— ——,
Vice-President.

Attest:

—— ——, Secretary.

STATE OF OKLAHOMA,
County of Garfield, ss:

Before me, the undersigned, a Notary Public in and for said County and State, on this 10th day of June, 1935, personally appeared Joe N. Champlin, to me known to be the identical person who subscribed the name of the maker thereof, Cimarron Valley Pipe Line Company, to the foregoing instrument as its Vice-President, and acknowledged to me that he executed the same as his free and voluntary act and deed, and as the free and voluntary act and deed of such corporation for the uses and purposes therein set forth.

—— ——, Notary Public.

My Commission Expires —— ——.

[fol. 454]

EXHIBIT 6

Champlin Refining Company

First 6 months 1941

(1) Barrels of all products delivered at Enid refinery into pipe line first six months 1941	1,173,594
(2) Barrels of all products delivered by pipe line first six months 1941 into storage tanks at:	
(a) Hutchinson, Kansas terminal	261,952
(b) Superior, Nebraska	499,897
(c) Rock Rapids, Iowa	409,730
(3) Deliveries from terminal were:	
A. From Hutchinson, Kansas	
I. By Rail:—	
Kansas destinations—barrels	7,336
Missouri destinations—barrels	290
II. By Truck:—	
Colorado destinations—barrels	78,891
Kansas destinations—barrels	202,743
Missouri destinations—barrels	23,775
Nebraska destinations—barrels	1,388
Total	314,423
B. From Superior, Nebraska	
I. By Rail:—	
Nebraska destinations—barrels	18,612
II. By Truck:—	
S. Dakota destinations—barrels	45,250
Colorado destinations—barrels	9,634
Iowa destinations—barrels	29,591
Kansas destinations—barrels	454
Minnesota destinations—barrels	20,089
Nebraska destinations—barrels	375,993
Wyoming destinations—barrels	994
Total	500,617
C. From Rock Rapids, Iowa	
I. By Rail:—	
Iowa destinations—barrels	34,591
Minnesota destinations—barrels	54,314
North Dakota destinations—barrels	9,609
South Dakota destinations—barrels	4,789
II. By Truck:—	
Iowa destinations—barrels	82,604
Minnesota destinations—barrels	196,293
North Dakota destinations—barrels	9,206
South Dakota destinations—barrels	35,827
Total	427,293

[fol. 455] EXHIBIT 7

Total Sales First Six Months 1941

From Information Supplied By the Tax Collection Officials (as shown)
Of The Respective States
Compared to Deliveries From Champlin Pipe Line Territory

Colorado (Department Of Revenue)			
Gasoline—Gallons	123,621,156		
Kerosene—Gallons	3,757,214		
Distillate—Gallons	13,331,564		
Total Gallons	140,709,934		
Total Barrels 42 gallons		3,350,236	
Champlin—By Truck From Hutchinson	78,891		
By Truck From Superior	9,634		
Total Barrels	88,525		2.6%
Kansas (Commission Of Revenue And Taxation)			
Gasoline—Barrels—50 Gallons	5,436,640		
Kerosene—Barrels 50 Gallons	361,991		
Total Barrels 50 Gallons	5,798,631		
Total Barrels 42 Gallons		6,903,132	
Champlin—By Rail From Hutchinson	7,336		
—By Truck From Hutchinson	202,743		
—By Truck From Superior	454		
Total Barrels	210,533		3%
Nebraska (Department of Agriculture & Inspection)			
Gasoline—Gallons	124,459,680		
Kerosene—Gallons	12,690,667		
Tractor Fuel—Gallons	38,244,815		
Miscellaneous Gallons	28,282,060		
Total Gallons	203,677,222		
Total Barrels—42 Gallons		4,849,458	
Champlin—By Truck From Hutchinson	1,388		
—By Rail From Superior	18,612		
—By Truck From Superior	375,993		
Total Barrels	395,993		8%
Iowa (State Treasurer)			
Gasoline—Gallons	274,354,544		
Kerosene—Gallons	18,541,054		
Tractor Fuel & Distillate Not Available			
Total Gallons	292,895,598		
Total Barrels—42 Gallons		6,973,705	
Champlin—By Truck From Superior	29,591		
—By Rail From Rock Rapids	34,591		
—By Truck From Rock Rapids	82,664		
Total Barrels	146,846		2%

EXHIBIT 7—Continued

[fol. 456]

Total Sales First Six Months 1941
From Information Supplied By The Tax Collection Officials (as shown)
Of The Respective States
Compared to Deliveries From Champlin Pipe Line Territory

Minnesota (Department of Taxation)		
Gasoline—Gallons	289,799,725	
Kerosene—Gallons	13,547,646	
Distillate—Gallons	111,439,369	
Tractor Fuel—Gallons	9,010,895	
Total Gallons	423,797,635	
Total Barrels—42 Gallons		10,090,420
Champlin—By Truck From Superior	20,089	
—By Rail From Rock Rapids	54,314	
—By Truck From Rock Rapids	196,293	
Total Barrels	270,696	2.7%
South Dakota (Treasury Department)		
Gasoline—Gallons	74,024,199	
Kerosene—Gallons	5,604,834	
Distillate—Gallons	18,306,276	
Tractor Fuel—Gallons	3,864,223	
Total Gallons	101,799,532	
Total Barrels 42 Gallons		2,423,798
Champlin—By Truck From Superior	45,250	
—By Rail From Rock Rapids	4,789	
—By Truck From Rock Rapids	35,827	
Total Barrels	85,866	3.5%
Total for 6 States Served From Champlin Terminals		34,590,749
Total From Champlin Terminals	1,198,459	3.5%

NOTE: Champlin terminals also supplies 24,065 barrels for Missouri, 18,815 barrels for North Dakota and 994 barrels for Wyoming.

[fol. 457]

EXHIBIT 8

Champlin Refining Company
Superior, Nebraska Terminal Differentials

Destination	Original Differential Effective August 14, 1935	Differential Reduced to	Date Reduced
Abie	.01188		
Abbott	.01617		
Abdal	.01980		
Adams	.00891		
Agnew	.01122		
Ainsworth	.00594		
Albion	.01188	.01	9- 1-36
Albright	.00660		
Alda	.01683		
Alden	.00594		
Alexandria	.01650		
Alfalfa Center	.01716		
Allen	.00792	.00528	11- 9-39
Alliance	.00792	.00594	2-25-37
Alma	.01848	.01125	8-17-36
Alvo	.00990		
Ames	.00990		
Amherst	.01716	.0115	1 -7-38
Anan	.01782	.01225	4-22-37
Andrews	.00594		
Angora	.00660		
Angus	.01815	.0150	10-28-36
Anoka	.00462		
Anselma	.01386	.01136	9- 5-36
Ansley	.01485	.0110	3- 2-37
Antioch	.00726		
Arabia	.00594		
Arapahoe	.01848	.0125	12-19-38
		.01125	9-30-39
Arcadia	.01353	.0110	9-14-36
		.0095	2-12-41
Arbor	.01089		
Archer	.01716	.01125	9- 6-39
Arlington	.00726		
Armour	.01254		
Arnold	.01386	.01136	7-14-36
Ashby	.00594		
Ashland	.00957		
Ashton	.01518	.0110	5- 1-39
Asylum	.01122		
Atkinson	.01056	.00924	10-21-40
Atkins Siding	.00594		
Atlanta	.01650		
Auburn	.00726		
Aurora	.0 .50	.0120	6-30-36
Austin	.01650		
Avery	.00660		
Avoca	.00792		
Axtell	.01584	.0115	11- 3-36
Ayr	.01782		
Arthur	.00594 (Original posting 4-12-38)		
Badger	.01353		
Baileyvue	.00594		
Bancroft	.00528		
Barneston	.01353		
Barney	.00660		

EXHIBIT 8—Continued

Destination	Original Differential Effective August 14, 1935	Differential Reduced to	Date Reduced
Bartley	.01782	.0125	9-16-36
Barton	.00594		
Bassett	.00594		
Battle Creek	.01122		
Bayard	.00594		
Bay State	.00990		
[fol. 458]			
Beatrice	.01353	.01	1-13-41
Beaver City	.01947	.01125	8-22-35
Beaver Crossing	.01617	.0125	8-14-36
Bee	.01386		
Beemer	.00924		
Beet Spur	.01914		
Belden	.00858		
Belfast	.01485		
Belgrade	.01287		
Bellevue	.00660		
Bell Wood	.01320	.01004	9-22-39
Belmar	.01254		
Belmont	.00594		
Belvidere	.01650	.0125	5-25-36
Benedict	.01584	.01125	5- 7-36
Benkelman	.01386	.01	2-16-36
Bennett	.01023		
Bennington	.00660		
Berea	.00594		
Berks	.01386		
Bertrand	.01518	.01125	11- 3-36
Berwyn	.01518		
Bethany Heights	.01089		
Beverly	.01452		
Big Springs	.00594		
Bingham	.00594		
Birdsell	.00726		
Birdwood	.01320		
Bixby	.01683		
Bladen	.01914	.01004	6- 3-38
Blaine	.01749		
Blair	.00660		
Bloomfield	.00792		
Bloomington	.01947	.01125	9- 9-36
Blue Hill	.01881	.01004	6-24-36
Blue Springs	.01353		
Boelus	.01551	.01125	3-28-40
Bonner	.00726		
Boone	.01254		
Bordeaux	.00594		
Bostwick	.01980	.01625	6-16-36
Bradish	.01188		
Bradshaw	.01650	.0125	11-16-36
Brady Island	.01386	.01	9-14-39
Brainard	.01254	.01125	12-10-36
		.01004	6-23-38
Brandon	.01188		
Brayton	.01551		
Breslaw	.00990		
Brickton	.01749		
Bridgeport	.00594		
Bristow	.00726		

EXHIBIT 8—Continued

Destination	Original Differential Effective August 14, 1935	Differential Reduced to	Date Reduced
Broadwater	.00792	.00594	5-18-37
Brock	.00726		
Brockhoff	.00594		
Broken Bow	.01386	.0110	11-26-36
Brownville	.00726		
Brule	.00594		
Bruning	.01716		
Bruno	.01221		
Brunswick	.00924		
Buda	.01683		
Burchard	.01122		
Burr	.00990		
Burress	.01683		
Burwell	.01221	.0110	11-26-36
[fol. 459]			
Buzzard Roost Ranch	.01617		
Byron	.01749		
Barada	.00726 (Original posting 7-3-36)		
Butte	.00462 (Original posting 12-9-35)		
Bushnell	.005		
Bartlett	.0110		
Cadams	.01848	.0150	12-11-39
Cairo	.01617	.01125	4-15-38
Callaway	.01452	.01136	7-29-36
Cambridge	.01782	.0125	8-14-36
Campbell	.01881		
Carleton	.01716	.0125	4- 1-36
Carlisle	.01815		
Carlos	.01122		
Carroll	.00858		
Carter	.01749		
Cedar Bluff	.00891		
Cedar Creek	.00792		
Cedar Rapids	.01287	.01004	7-10-41
Central City	.01518	.01125	2-24-36
Ceresco	.01023		
Chadron	.00594		
Chaleo	.00792		
Chapman	.01617		
Charleston	.01650		
Cheneys	.01056		
Chester	.01683	.01004	2- 4-36
Chimney Rock	.00594		
Clarks	.01386	.01136	3-14-36
Clarkson	.00990		
Clatonia	.01254		
Clay Center	.01749	.01225	8-17-36
Clayton	.01485		
Clearwater	.01122		
Clinton	.00594		
Coburn			
Cody	.00594		
Coleridge	.00726		
Collegeview	.01122		
College View Siding	.01122		
Colon	.00891		
Columbus	.01254	.01004	5-16-36
Comstock	.01287	.011	9- 5-36

EXHIBIT 8—Continued

Destination	Original Differential Effective August 14, 1935	Differential Reduced to	Date Reduced
Concord	.00726		
Cook	.00891		
Copenhagan	.00924		
Cordova	.01617		
Cornlea	.01188		
Cortland	.01122		
Cotesfield	.01749	.0110	11-26-36
Covert	.00594		
Cowles	.01881		
Cozad	.01551	.01	5-19-36
Crab Orchard	.01122		
Craig	.00726		
Crawford	.00594		
Creighton	.00990		
Creston	.00990		
Crete	.01485	.0125	7-20-36
Crofton	.00660		
Crookston	.00594		
Crowell	.00990		
Culbertson	.01452	.01	2-10-36
[fol. 460]			
Cullom	.00726		
Curtis	.01518	.0125	10- 6-36
Cushing	.01716	.0110	11-12-36
Center	.00792 (Original posting 9-24-40)		
Chappell	.00594 (Original posting 2-18-39)		
Chambers	.0099 (Original posting 10-20-36)		
Dakota City	.00462		
Dale	.00726		
Dalton	.00528		
Danbury	.01683		
Dannebrog	.01584	.0110	8-13-36
Darr	.01617		
Davenport	.01749	.0125	7-14-37
Davey	.01056		
David City	.01254	.01004	1- 2-37
Dawson	.00891		
Daykin	.01617	.0130	8-12-37
Delphi Spur	.01848		
Denman	.01815		
Denton	.01386		
Deshler	.01716	.0125	10- 7-36
De Soto	.00660		
Deweese	.01848		
De Witt	.01254		
Dexter	.00594		
Dickens	.01320	.01	5-19-39
Diller	.01485	.01125	1-18-41
Dixon	.00792		
Dodge	.00990		
Doniphan	.01683	.0120	6-30-36
Dorchester	.01584		
Du Bois	.00957		
Douglas	.01023		
Dublin	.01716		
Duncan	.01254	.01004	1-13-37
Dunbar	.00726		
Dunning	.01386	.01136	9- 3-36

EXHIBIT 8—Continued

Destination	Original Differential Effective August 14, 1935	Differential Reduced to	Date Reduced
Durant	.01386		
Dwight	.01386	.01125	9-13-37
Dix	.005		
Decatur	.0066 (Original posting 2-3-41)		
Eagle	.01023		
Eddyville	.01584		
Edgar	.01782	.01225	4-12-37
Edholm	.01122		
Edison	.01980		
Elba	.01782	.0110	11-26-36
Elberson	.00726		
Eldorado	.01650	.01225	8-17-36
Elgin	.01056		
Eli	.00594		
Elk Creek	.00990		
Elkhorn	.00660		
Ellis	.01452		
Ellsworth	.00594		
Elm Creek	.01584	.0115	1-20-37
Elmwood	.00957		
Elsie	.01254	.0110	7- 5-37
		.0075	1-26-38
Elwood	.01716	.0125	6- 8-36
Elyria	.01419		
Emerald	.01254		
Emerson	.00462		
[fol. 461]			
Emmet	.01023		
Enders	.01386	.0100	9-19-36
Endicott	.01485		
Enola	.00990		
Ericson	.01419	.0110	1-11-37
Ernst	.01452		
Eustis	.01650	.0125	9-24-36
Everson	.01782		
Ewing	.01056	.00924	6- 8-38
Exeter	.01683	.0125	8-10-36
Fairbury	.01485	.01225	3- 4-36
Fairfield	.01782	.01225	6-20-36
Fairmont	.01683	.0125	3-13-37
Falls City	.00726		
Farmer	.01749		
Farnam	.01617	.0125	8-14-36
Farwell	.01584	.0110	7-26-37
Filley	.01122		
Finley	.00924		
Firth	.00990		
Flickville	.01749		
Foley	.01386		
Fordyce	.00726		
Fort Calhoun	.00660		
Fort Crook	.00660		
Ft. Robinson	.00594		
Foster	.01122		
Franklin	.01980	.01125	2-28-36
Fremont	.00792		
Friend	.01617	.0125	8-17-36

EXHIBIT 8—Continued

Destination	Original Differential Effective August 14, 1935	Differential Reduced to	Date Reduced
Fullerton	.01254	.01004	3-18-36
Funk	.01584	.0115	3- 3-37
Ft. George	.00858		
Florence	.0066		
Gandy	.01452	.01125	6- 8-38
Gannett	.01320		
Gardiner	.01254		
Garland	.01485		
Garrison	.01254		
Geneva	.01716	.0125	9-30-37
		.01	1-17-41
Genoa	.01254	.01004	9- 3-40
Gering	.00594		
Gibbon	.01782	.0115	6-26-39
Gilead	.01617	.01064	3-15-37
Gilmore	.00660		
Gilmore Jct.	.00660		
Giltner	.01683	.0120	4-28-38
Gladstone	.01617		
Glen	.00594		
Glenburnie	.01518		
Glen Rock	.00726		
Glenvil	.01782	.01225	10-21-36
Glenwood Park	.01848		
Goehner	.01584		
Goodwin	.00792		
Gordon	.00594		
Gothenburg	.01452	.01	8-18-36

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Graf	.00957		
Grafton	.01683		
Grainton	.01254		
Grand Island	.01650	.01125	3-24-36
Grant	.01254	.01	6-18-36
		.0075	6- 5-37
Greeley Center	.01518	.0110	4-19-37
Green's Switch	.00792		
Greenwood	.01023		
Gresham	.01485	.0125	8-12-36
Gretna	.00858		
Guide Rock	.01947	.01625	2- 4-35
Hadar	.01254	.00924	8-13-35
Haig	.00594		
Haigler	.01320	.01	2-21-39
Hallam	.01254		
Halloran	.01749		
Halsey	.01254		
Hamlet	.01386		
Hampton	.01551	.0120	8-16-36
Hanlon	.01056		
Hansen	.01749		
Harbine	.01452	.01125	4- 3-37
Hardy	.01782	.01625	6-11-36
Harrison	.00594		
Hartington	.00726		
Harvard	.01683	.01225	3- 5-36
Haspur	.01683		

EXHIBIT 8—Continued

Destination	Original Differential Effective August 14, 1935	Differential Reduced to	Date Reduced
Hastings	.01782	.01225	3- 5-36
Havelock	.01122		
Havens	.01353	.01125	5- 3-41
Hayland	.01815		
Hay Point	.00924		
Hay Springs	.00594		
Hazard	.01551	.0115	5-23-38
Heartwell	.01782		
Heber	.01386		
Hebron	.01716	.01064	7- 4-36
Hecla	.00594		
Helvey	.01617	.0130	9- 8-36
Hemingford	.00594		
Henderson	.01650	.0125	8-13-36
Hendley	.01815	.01125	2-22-36
Henry	.00660		
Herman	.00792		
Hershey	.01320	.007	9-23-40
Hickman	.01122		
Hildreth	.01782	.01225	3- 5-36
		.0115	7- 7-37
Hindrey	.01386		
Hoag	.01254		
Holbrook	.01848	.0125	9-19-36
Holdrege	.01584	.0115	1-29-37
Hollinger	.02046		
Holmesville	.01353		
Holstein	.01881	.01225	3-11-36
		.0115	3-26-38
Homer	.00528		
Hooper	.00858		
Horace	.01485		
Hordville	.01386	.01125	7-12-39
Horn	.00594		
Hoskins	.01221		
Houston	.01584		

[fol. 463]

Howe	.00726		
Howells	.00990		
Hubbard	.00462		
Hubbell	.01650	.0115	9-30-37
Humboldt	.00957		
Humphrey	.00990		
Huntley	.01683	.01125	9-12-36
Hyannis	.00594		
Harrisburg	.00594 (Original posting 4-14-37)		
Imperial	.01320	.01	2-10-36
Inavale	.02046	.01125	7- 1-36
Indianola	.01685	.0125	9-16-36
Ingham	.01518		
Ingleside	.01749		
Inland	.01749	.01225	10-21-36
Inman	.00924		
Irvington	.00660		
Irwin	.00594		
Ithaca	.00891		

EXHIBIT 8—Continued

Destination	Original Differential Effective August 14, 1935	Differential Reduced to	Date Reduced
Jacinto	00504		
Jackson	01089		
Jamaica	01419		
Joder	00504		
Jansen	01485	01125	12-29-36
Johnson	00891		
Johnstown	00504		
Josselyn	01683		
Julian	00660	005	2-26-41
Juniata	01749	01225	12-10-36
K&O Jct	01551		
Kearney	01683	01	8-15-41
Keene	01683	01125	8- 4-36
Keith	01320		
Keithley Spur	01980		
Kelly	00504		
Kenesaw	01815		
Kennard	00660		
Kent	01320		
Kenyon	01551		
Kesterson	01584		
Keystone	01386		
Kilgore	00528		
Kinney	01353		
Knox	01716		
Korty	00594		
Kramer	01386		
Krider	01452		
Kuhn	00924		
Kimball	005		
Lawn	00660		
Lakeside	00660		
Lambert	01155		

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Lancaster	01122		
Lanham	01353		
La Platte	00660		
Laurel	00792		
Lawrence	01881	0150	9-25-36
Leahey	01485		
Leat	00594		
Lebanon	01716	01125	3-26-40
Leigh	00990		
Lemoyne	01254		
Le Roy	01914		
Leshara	00792		
Lester	01947		
Letan	00726		
Level	01782		
Lewellen	01188	00504	5-27-37
Lewiston	01122		
Lexington	01683	01	5-19-36
Liberty	01254		
Lincoln	01122		
Lindsay	01188	01	3- 6-40
Linscott	01386		
Linwood	01155		

EXHIBIT 8—Continued

Destination	Original Differential Effective August 14, 1935	Differential Reduced to	Date Reduced
Lisco	.00990	.00594	2-18-39
Litchfield	.01617	.0115	5-23-38
Lockwood	.01617		
Lodi	.01518		
Logan	.01452		
Loma	.01254		
Lonax	.01617		
Long Pine	.00594		
Loomis	.01650	.01125	11- 3-36
Loretto	.01188		
Lorton	.00726		
Louisville	.00858		
Loup City	.01485	.0110	6-29-36
Lowell	.01782		
Lushton	.01650	.0125	1-15-37
Lutherville	.01056		
Lyman	.00594		
Lyman Spur	.00792		
Lynch	.00792		
Lyons	.00726		
Lytle	.00990		
Lamar	.0075 (Original posting 5-7-41)		
Lodgepole	.005		
Lorenzo	.005		
McAlpine	.01419		
McCandless	.00726		
McCook	.01584	.0125	9- 4-36
		.0110	7- 6-37
McCool Jct.	.01584	.0125	8- 4-36
McGrew	.00594		
McLean	.00990		
Madison	.00990		
Madrid	.01254	.01	6- 8-36
Magnet	.00792		
Malcolm	.01386		
Malmo	.01122		
Manley	.00858		
Mansfield	.00594		
Mapps	.01716		
Marion	.01650		
[fol. 465]			
Marquette	.01617	.0120	4-13-37
Marsland	.00594		
Martell	.01122		
Martin	.01320		
Martland	.01782		
Mascot	.01650		
Mason	.01551	.0110	6- 4-38
Max	.01386		
Maxwell	.01320	.01	10- 6-36
Mayberry	.01089		
Maywood	.01452	.0125	10- 6-36
Mead	.00726		
Meadow Grove	.01056	.00924	8-13-36
Megeath	.00594		
Melbeta	.00594		
Melia	.00891		
Memphis	.00891		

EXHIBIT 8—Continued

Destination	Original Differential Effective August 14, 1935	Differential Reduced to	Date Reduced
Mercer	.00726		
Merchiston	.01320		
Merna	.01386	.01136	12-23-36
Merriman	.00594		
Midway	.01650		
Milford	.01485	.01122	5-28-36
Millard	.00660		
Milldale	.01452		
Miller	.01683	.0115	1-26-37
Millerton	.01254		
Milligan	.01617		
Mill Spur	.01782		
Minden	.01683	.01125	2-22-36
Minersville	.00660		
Mitchell	.00594		
Moorefield	.01452		
Monroe	.01221		
Monowi	.00858		
Morrill	.00594		
Morse Bluff	.01089	.009	7- 5-40
Mt. Claire	.01947		
Mullen	.00660		
Munson	.00990		
Murdock	.00957		
Muriel	.01782		
Murphy	.01650		
Murray	.00660		
Mynard	.00660		
Martinsburg	.00792 (Original posting 9-24-40)		
Maskell	.00792 (Original posting 9-24-40)		
Nacora	.00462		
Nantasket	.01485		
Naponee	.01947	.01125	4- 1-37
Nashville	.00660		
Natick	.01122		
Nebraska City	.00660	.005	2-26-41
Nehawka	.00726		
Neligh	.00990		
Nelson	.01815	.0150	8-24-36
Nemaha City	.00726		
Nenzel	.00594		
Nevens	.01452		
Neward	.01683		
Newmans Grove	.01188	.01	8- 2-37
Newmarch	.01881		

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Newport	.00924		
Nichols	.01254		
Nickerson	.00924		
Nimburg	.01122		
Niobrara	.00858		
Nonpariel	.00594		
Nora	.01815	.01625	7-28-36
Norfolk	.00924		
Norman	.01815		
North Auburn	.00660		
North Bend	.00990		
North Loup	.01683	.0110	5-16-36

EXHIBIT 8—Continued

Destination	Original Differential Effective August 14, 1935	Differential Reduced to	Date Reduced
North Platte	.01320	.01	6-17-36
Northport	.00594		
Norway	.00858		
Naper	.00462 (Original posting 6-4-36)		
New Castle	.00792 (Original posting 4-5-39)		
Oak	.01815	.01625	10-13-36
		.0150	10- 8-37
Oakdale	.00990		
Oakland	.00726		
Oconee	.01221		
Oconto	.01518		
Octavia	.01188		
Odell	.01452	.01202	2- 4-36
		.01099	4-13-41
Odessa	.01716		
O'Fallons	.01254		
Ogallala	.00594		
Ohiowa	.01683		
Olean	.01650		
Omaha	.00660	.005	5- 9-41
O'Neill	.00924		
Ong	.01782	.0125	5-24-38
Optic	.01683		
Orchard	.00924		
Ord	.01485	.0110	11-26-36
Oreapolis	.00726		
Orella	.00594		
Orleans	.01843	.01064	2- 4-35
Osceola	.01386		
Oshkosh	.01056	.00594	5-18-37
Osmond	.00990		
Otoe	.00792		
Ouren	.00726		
Overton	.01551	.01150	5-21-36
Oxford	.01749	.01125	11- 3-38
Oxford Jct.	.01749		
Orafino	.0125 (Original posting 3-28-38)		
Paddock	.01518		
Page	.00924		
Palisade	.01386	.01	2-10-36
Palmer	.01716	.01125	3-24-36
Palmyra	.00957		
Panama	.01089		
Papillion	.00660		
Papillion Jct.	.00726		
Parks	.01386		

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Paul	.00660		
Pauline	.01782		
Pawnee	.01089		
Paxton	.00594		
Peck	.00990		
Peck's Grove	.01122		
Pender	.00528		
Penn	.01122		
Perry	.01518		
Peru	.00660		

EXHIBIT 8—Continued

Destination	Original Differential Effective August 14, 1935	Differential Reduced to	Date Reduced
Petersburg	.01122		
Phillips	.01650	.0120	3- 8-37
Pickrell	.01122		
Pierce	.01188	.00924	8-13-36
Pilger	.00924		
Plainview	.00990		
Platte Center	.01254	.01004	10- 1-38
Plattsmouth	.00660		
Pleasant Dale	.01386		
Pleasanton	.01551	.0115	8-11-36
Plymouth	.01353	.0125	3-18-37
Polk	.01386	.01125	8-13-36
Poole	.01650		
Powell	.01617		
Power	.01650		
Prague	.01122		
Prairie Home	.01056		
Preston	.00726		
Primrose	.01221		
Princeton	.01122		
Prosser	.01683		
Putnam	.01353		
Potter	.005		
Ponca	.00792 (Original posting 9-23-40)		
Platte Valley	.00924		
Raeville	.01122		
Ragan	.01683	.01125	9- 6-36
Ranch Spur	.00726		
Randolph	.00858		
Ravenna	.01419	.01125	4- 3-36
Raymond	.01122		
Red Cloud	.02079	.01064	2- 4-36
Redwillow	.01617		
Republican	.01881	.01125	9-19-36
Rescue	.01122		
Reynolds	.01584	.0115	4-26-37
Richfield	.00792		
Richland	.01155	.01004	6-26-39
Rising City	.01386		
River	.01683		
Riverdale	.01848		
Riverton	.02046	.01125	4- 6-39
Roca	.01122		
Rockford	.01254		
Rockville	.01683		
Rogers	.00990		
Rohrs	.00858		
Rokeby	.01122		
Rosalie	.00660		
Roscoe	.00594		
Roseland	.01881		
Rosemont	.01881		
Royal	.00924		
Ruby	.01485		
Rulo	.00660		
[fol. 468]			
Rumsey	.00726		
Rushville	.00594		

EXHIBIT 8—Continued

Destination	Original Differential Effective August 14, 1935	Differential Reduced to	Date Reduced
Ruskin	.01749	.01625	7-28-36
Ruthton	.01188		
Rutland	.00594		
St. Edwards	.01320	.01070	5-16-36
		.01004	7-10-41
St. Libory	.01815	.01125	6-21-37
St. Michael	.01650		
St. Paul	.01716	.0110	3- 7-36
Sacramento	.01683		
Salem	.00858		
Saltillo	.01122		
Sanborn	.01254		
Sanburg	.01386		
Sarben	.01452		
Sargent	.01221	.0110	9- 5-36
Saronville	.01683		
Sawyer	.01683		
Schaupp	.01485		
Schimmer	.01650		
Schuyler	.01122	.01004	12-16-37
Scotia	.01716	.0110	5-16-36
Scottsbluff	.00594		
Scribner	.01056	.00792	8- 8-40
Sedan	.01782		
Seneca	.00726		
Seward	.01485	.0125	8-28-39
Seymour	.00660		
Seymour Park	.00660		
Shea	.01485		
Shelby	.01386	.01125	4-19-37
		.01004	3- 3-41
Sheldonville	.01287		
Shelton	.01683	.0115	4-18-36
Shestak	.01386		
Shickley	.01782	.01270	2-24-37
		.0125	10-15-37
		.01	1-17-41
Shippee	.01749		
Sholes	.00858		
Shubert	.00726		
Silver Creek	.01320	.0112	12-10-36
		.0107	12-31-36
Simla	.00594		
Simmonda	.01584		
Smartville	.00990		
Smithfield	.01749		
Smyrna	.01848		
Snyder	.00990		
Somerset	.01386		
South Bend	.00891		
South Minden	.01782	.01125	7-23-36
South Omaha	.00660		
South Ravenna	.01485		
South Sioux City	.00462		
Spaulding	.01155		
Spelts	.01485		
Spencer	.00528		
Sprague	.01122		

EXHIBIT 8—Continued

[fol. 469] Destination	Original Differential Effective August 14, 1935	Differential Reduced to	Date Reduced
Springfield	.00792		
Spring Ranch	.01782		
Stafford	.00990		
Stamford	.02046	.01125	9-22-36
Stanton	.00924		
Staplehurst	.01485		
Stapleton	.01386	.01	10- 1-38
Steele City	.01485	.01125	9-24-37
Stein	.00726		
Steinhaven	.01089		
Stella	.00726		
Sterling	.00891	.007	9-29-41
Stockham	.01650	.0125	4- 1-38
Stock Yard Siding	.01287		
Stoddard	.01716		
Stone Quarry	.01353		
Strang	.01716	.0126	12-28-36
Stratton	.01386	.01	5-10-40
Stransville	.00726		
Stromsburg	.01386	.01125	7-15-36
Stuart	.01056	.00924	10-21-40
Summer	.01617	.0115	6-24-37
Sumol	.005		
Sutherland	.00594		
Sutton	.01683	.0125	11-12-36
Syracuse	.00858		
Swanton	.01452		
Swedeburg	.00990		
Sweetwater	.01551		
Superior	.01625 (Original posting 2- 5-36)		
Stockville	.0125 (Original posting 6- 8-36)		
Surprise	.01125 (Original posting 5- 9-41)		
Steinauer	.01122 (Original posting 4-10-37)		
Sidney	.005		
Table Rock	.01023		
Talmage	.00726	.005	2-26-41
Tamora	.01485		
Tangeman	.00858		
Tarnov	.01188		
Tecumseh	.00990		
Tekamah	.00726		
Thacher	.00594		
Thayer	.01584		
Thedford	.00990		
Thompson	.01584		
Thummel	.01386		
Thurston	.00462		
Tilden	.00990		
Tobias	.01617	.0125	6-27-36
Toohey	.00594		
Touhy	.00891		
Trenton	.01452	.01	2-10-36
Trumbull	.01749	.0120	6-30-36
Turlington	.00792		
Tyson	.00792		
Taylor	.0110 (Original posting 8-13-37)		
Uehling	.00858		
Ulysses	.01386		

EXHIBIT 8—Continued

Destination	Original Differential Effective August 14, 1935	Differential Reduced to	Date Reduced
Unadilla	.00891		
Union	.00726		
[fol. 470]			
University Place	.01122		
Upland	.01815	.0115	5-24-38
Utica	.01485	.0125	8-10-36
Valentine	.00594		
Valley	.00726		
Valley Home	.01782		
Valparaiso	.01122		
Vance	.00660		
Verango	.01122	.0075	6-3-37
Verdel	.00792		
Verdigre	.00924		
Verdon	.00726		
Verona	.01749		
Vesta	.01089		
Viginia	.01122		
Violet	.01122		
Vroman	.01386		
Wabash	.00891		
Waco	.01584		
Wahoo	.00891		
Wakefield	.00726		
Wallace	.01254	.0110	9-4-36
Walthill	.00660		
Walton	.01023		
Wann	.00891		
Wareham	.00858		
Warnerville	.00990		
Washington	.00660		
Waterbury	.00792		
Waterloo	.00660		
Watertown	.01683		
Wauneta	.01452	.01	2-15-36
Wausa	.00792		
Waverly	.01056		
Wayne	.00858		
Wayside	.00462		
Weeping Water	.00858		
Wellfleet	.01386		
Western	.01617		
Weston	.00891		
West Point	.00924		
Whitman	.00594		
Whitney	.00594		
Wilber	.01386	.01254	6-1-37
Wilcox	.01782	.0115	7-7-37
Williams	.01650		
Willow Island	.01518		
Willview	.00660		
Wilsonville	.01782		
Winnebago	.00594		
Winnetoon	.00990		
Winside	.01221	.00924	5-14-37
Winslow	.00858		
Wisner	.00924		

EXHIBIT 8—Continued

Destination	Original Differential Effective August 14, 1935	Differential Reduced to	Date Reduced
Wolbach	01100		
Woodcliff	.00792		
Wood Lake	.00594		
Woodlawn	.01254		
Wood Park	.00792		
Wood River	.01683	.01125	3-24-36
Wood Siding	.00660		
Woodville	.01320		

[fol. 471]

Wymore	.01353		
Wyoming	.00660		
Worms	.01125 (Original posting 5-29-37)		
Wynot	.0066 (Original posting 8- 4-37)		
White Clay	.00594 (Original posting 4-12-40)		
Yanka	.01254		
York	.01584	.0125	7-15-36
Yutan	.00792		
Zell	.01386		

[fol. 472] EXHIBIT 9

RATES EFFECTIVE JUNE 11, 1941

Destinations in Iowa	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Abbott Crossing	32	16	.01056	16	.01056
Ackley	32	16	.01056	16	.01056
*Ackworth	29	20	.01320	9	.00594
Acme (Howard Co.)	37	19	.01254	18	.01188
Acme	29	18	.01188	11	.00726
Adair	29	20	.01320	9	.00594
*Adams	32	33.5	.02211	1.5-	.00099-
Adaza	32	13.5	.00891	18.5	.01221
Adel	32	17.5	.01155	14.5	.00957
*Adelphi	29	18.5	.01221	10.5	.00693
*Afton	29	27.5	.01815	1.5	.00099
*Agency City	32	30.5	.02013	1.5	.00099
*Ainsworth	32	33.5	.02211	1.5-	.00099-
Akron	34	7.5	.00495	26.5	.01749
Aladdin	32	19	.01254	13	.00858
Albert City	34	9	.00594	25	.01650
*Albia	29	26	.01716	3	.00198
Albion	32	18	.01188	14	.00924
Alburnett	34	26	.01716	8	.00528
Alden	32	15.5	.01023	16.5	.01089
Alexander	34	14.5	.00957	19.5	.01287
Algona	34	13	.00858	21	.01386
Alleman	32	16.5	.01089	15.5	.01023
Allendorf	34	5.5	.00363	28.5	.01881
*Allerton	29	27.5	.01815	1.5	.00099
Allison	32	17	.01122	15	.00990
*Almont	35	38	.02508	3-	.00198-
Almoral	34	26	.01716	8	.00528
Alta	32	8	.00528	24	.01584
Alta Vista	37	19	.01254	18	.01188
Alton	34	6	.00396	28	.01848
Altoona	29	18.5	.01221	10.5	.00693
Alvord	34	5	.00330	29	.01914
Amana	32	27.5	.01815	4.5	.00297
*Amber	35	30.5	.02013	4.5	.00297
Ames	32	16	.01056	16	.01056
Anamosa	34	29	.01914	5	.00330
*Andover	35	38	.02508	3-	.00198-
Angus	32	15.5	.01023	16.5	.01089
Anita	29	20	.01320	9	.00594
Ankeny	32	17	.01122	15	.00990
Anthon	32	9.5	.00627	22.5	.01485
Aplington	32	17	.01122	15	.00990
Arcadia	32	15	.00990	17	.01122
Archer	34	5.5	.00363	28.5	.01881
*Anderson	29	20	.01320	9	.00594
*Arden	32	35	.02310	3-	.00198-
Aredale	34	16.5	.01089	17.5	.01155
Argon	32	15.5	.01023	16.5	.01089
*Argyle	29	40	.02640	11-	.00726-
Arion	32	15	.00990	17	.01122
*Arispe	29	24.5	.01617	4.5	.00297

* Rates apply only by truck. No rail rates published.
"-" Indicates rate higher from Rock Rapids than from Enid.

EXHIBIT 9—Continued

Destinations in Iowa	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Arlington	34	24.5	.01617	9.5	.00627
Armstrong	37	9.5	.00627	27.5	.01815
Arnold	34	12.5	.00825	21.5	.01419
Arnolds Park	34	9	.00594	25	.01650
Arthur	32	14.5	.00957	17.5	.01155
Ascalon	32	21.5	.01419	10.5	.00693
*Ascot	32	15.5	.01023	16.5	.01089
Ashawa	32	17	.01122	15	.00990
Ashton	34	5.5	.00363	28.5	.01881
Aspinwall	32	16	.01056	16	.01056
Astor	32	17	.01122	15	.00990
Atalissa	32	30.5	.02013	1.5	.00099
Atkins	32	23	.01518	9	.00594
Atlantic	29	20	.01320	9	.00594
*Atwood	32	26	.01716	6	.00396
Auburn	32	13.5	.00891	18.5	.01221
[fol. 473]					
Audubon	32	20	.01320	12	.00792
Aurelia	32	7.5	.00495	24.5	.01617
Aurora	34	24.5	.01617	9.5	.00627
Austin	34	7	.00462	27	.01782
Austinville	32	16.5	.01089	15.5	.01023
*Avery	29	26	.01716	3	.00198
Avoca	29	20	.01320	9	.00594
*Avon	29	18.5	.01221	10.5	.00693
Ayrshire	34	9	.00594	25	.01650
Badger	34	12.5	.00825	21.5	.01419
Bagley	32	16.5	.01089	15.5	.01023
Bailey	37	19	.01254	18	.01188
Bakers	29	18.5	.01221	10.5	.00693
*Baldwin	35	33.5	.02211	1.5	.00099
Bancroft	37	14	.00924	23	.01518
*Bard	32	35	.02310	3-	.00198-
*Barnes City	32	29	.01914	3	.00198
*Barney	29	21.5	.01419	7.5	.00495
Barnum	32	12	.00792	20	.01320
*Bartlett	29	18.5	.01221	10.5	.00693
Bassett	34	19	.01254	15	.00990
*Batavia	32	32	.02112	-	-
Battle Creek	32	14	.00924	18	.01188
Baxter	32	18.5	.01221	13.5	.00891
Bayard	32	16.5	.01089	15.5	.01023
*Bayfield	32	35	.02310	3-	.00198-
*Beacon	29	26	.01716	3	.00198
*Beaconsfield	29	29	.01914	-	-
Beaman	32	18.5	.01221	13.5	.00891
*Bear Creek	29	30.5	.02013	1.5-	.00099-
Beaver	32	15	.00990	17	.01122
Beaver Park	32	18	.01188	14	.00924
*Beck	31	42	.02772	11-	.00726-
*Beckwith	32	33.5	.02211	1.5-	.00099-
*Bedford	29	32	.02112	3-	.00198-
*Beech	29	19.5	.01287	9.5	.00627

"*" Rates apply only by truck. No rail rates published.
"-" Indicates rate higher from Rock Rapids than from Enid.

EXHIBIT 9—Continued

Destinations in Iowa	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
*Belfast	31	38	.02508	7–	.00462–
*Belknap	29	32	.02112	3–	.00198–
Belle Plaine	32	21.5	.01419	10.5	.00693
Bellevue	35	31	.02046	4	.00264
Belmond	34	14	.00924	20	.01320
Beloit	34	7	.00462	27	.01782
Bennett	35	30.5	.02013	4.5	.00297
Benson	32	18.5	.01221	13.5	.00891
*Bentley	29	18	.01188	11	.00726
*Benton	29	26	.01716	3	.00198
*Bentonsport	29	35	.02310	6–	.00396–
Berges Siding	32	29	.01914	3	.00198
Berne	32	15	.00990	17	.01122
*Bernhart	32	32	.02112	–	–
Bertram	34	27.5	.01815	6.5	.00429
Berwick	32	18.5	.01221	13.5	.00891
*Bettendorf	33	36.5	.02409	3.5–	.00231–
*Beulah	37	24.5	.01617	12.5	.00825
*Bevington	29	20.5	.01353	8.5	.00561
*Bidwell	29	30.5	.02013	1.5–	.00099–
*Big Rock	35	33.5	.02211	1.5	.00099
*Bingham	29	20	.01320	9	.00594
*Birmingham	32	33.5	.02211	1.5–	.00099
Blackhawk	32	19	.01254	13	.00858
Blairsburg	32	14.5	.00957	17.5	.01155
Blairstown	32	24.5	.01617	7.5	.00495
*Blakesburg	29	30.5	.02013	1.5–	.00099–
*Blanchard	29	21.5	.01419	7.5	.00495
Blanden	32	11	.00726	21	.01386
Blencoe	32	11.5	.00759	20.5	.01353
*Blockley	29	29	.01914	–	–
*Blockton	29	29	.01914	–	–
*Bloomfield	29	32	.02112	3–	.00198–
[fol. 474]					
*Blue Grass	32	36.5	.02409	4.5–	.00297–
Bode	34	11	.00726	23	.01518
Bolan	37	15.5	.01023	21.5	.01419
*Bonair	37	24.5	.01617	12.5	.00825
*Bonaparte	29	35	.02310	6–	.00396–
Bondurant	32	18.5	.01221	13.5	.00891
Bone	32	16	.01056	16	.01056
Bopneville	29	18	.01188	11	.00726
Border Plains	32	13.5	.00891	18.5	.01221
Boxholm	32	14	.00924	18	.01188
Botna	32	16.5	.01089	15.5	.01023
Bouton	32	16	.01056	16	.01056
Boyd	34	19	.01254	15	.00990
Boyden	34	7	.00462	27	.01782
Bdyer	32	14.5	.00957	17.5	.01155
*Braddyville	29	26	.01716	3	.00198
Bradford	32	15.5	.01023	16.5	.01089
Bradgate	34	11	.00726	23	.01518
Brainard	37	24.5	.01617	12.5	.00825

* Rates apply only by truck. No rail rates published.
"–" Indicates rate higher from Rock Rapids than from Enid.

EXHIBIT 9—Continued

Destinations in Iowa	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Brandon	32	21.5	.01419	10.5	.00693
Brayton	32	20	.01320	12	.00792
*Brazil	29	30.5	.02013	1.5-	.00099-
Breda	32	14	.00924	18	.01188
Bremer	34	19	.01254	15	.00990
*Bricker	29	40	.02640	11-	.00726-
*Bridgewater	29	32	.02112	3-	.00198-
*Brighton	32	32	.02112	-	-
Bristow	32	16.5	.01089	15.5	.01023
Britt	34	13.5	.00891	20.5	.01353
Brogan	32	14.5	.00957	17.5	.01155
*Brompton	29	32	.02112	3-	.00198-
Bronson	32	8	.00528	24	.01584
Brooklyn	32	23	.01518	9	.00594
*Brooks	29	23	.01518	6	.00396
*Browns	35	38	.02508	3-	.00198-
Brunsville	34	7	.00462	27	.01782
Brushy	32	13.5	.00891	18.5	.01221
*Bryant	34	5.5	.00363	28.5	.01881
Bryantsburg	32	24.5	.01617	7.5	.00495
*Buchanan	35	30.5	.02013	4.5	.00297
Buckeye	32	16	.01056	16	.01056
Buck Grove	32	15	.00990	17	.01122
Buckingham	32	19.5	.01287	12.5	.00825
Bucknam	37	19.5	.01287	17.5	.01155
*Buffalo	33	36.5	.02409	3.5-	.00231-
Buffalo Center	37	12	.00792	25	.01650
*Bullard	31	42	.02772	11-	.00726-
Burchinal	34	15	.00990	19	.01254
Burdette	32	15	.00990	17	.01122
Burk	32	20.5	.01353	11.5	.00759
*Burlington	32	40	.02640	8-	.00528-
Burt	37	14	.00924	23	.01518
*Bussey	29	23	.01518	6	.00396
*Butler	32	27.5	.01815	4.5	.00297
*Calamus	35	32	.02112	3	.00198
Caldwells	32	16.5	.01089	15.5	.01023
California Jct.	32	13.5	.00891	18.5	.01221
Callender	32	13.5	.00891	18.5	.01221
*Calliope	34	7.5	.00495	26.5	.01749
Calmar	37	22	.01452	15	.00990
*Calumet	34	6.5	.00429	27.5	.01815
*Camanche	35	38	.02508	3-	.00198-
*Cambria	29	29	.01914	-	-
Cambridge	32	18	.01188	14	.00924
Cameron	34	15.5	.01023	18.5	.01221
Campbell	32	18	.01188	14	.00924
Camp Dodge	32	18	.01188	14	.00924
Campus	32	16	.01056	16	.01056
*Cantril	29	35	.02310	6-	.00396-
*Carbon	29	30.5	.02013	1.5-	.00099-
*Carlisle	29	18.5	.01221	10.5	.00693
*Carlson	35	36.5	.02409	1.5-	.00099-
Carnarvon	32	13.5	.00891	18.5	.01221

* Rates apply only by truck. No rail rates published.
"-" Indicates rate higher from Rock Rapids than from Enid.

[fol. 475] EXHIBIT 9—Continued

Destinations in Iowa	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Carnes	34	6	.00396	28	.01848
Carnforth	32	24.5	.01314	7.5	.00495
Carnforth Crossing	32	24.5	.01617	7.5	.00495
Carpenter	37	16	.01056	21	.01386
Carroll	32	15	.00990	17	.01122
Carrville	34	19	.01254	15	.00990
Carson	29	20	.01320	9	.00594
Cartersville	34	15.5	.01023	18.5	.01221
Casey	29	20	.01320	9	.00594
Castalia	37	24.5	.01617	12.5	.00825
Castana	32	12	.00792	20	.01320
Cedar Falls	32	19	.01254	13	.00858
Cedar Fall Juct	32	19	.01254	13	.00858
Cedar Heights	32	19	.01254	13	.00858
Cedar Rapids	32	26	.01716	6	.00396
Centerdale	32	30.5	.02013	1.5	.00099
*Center Jct	35	30.5	.02013	4.5	.00297
Center Point	32	24.5	.01617	7.5	.00495
*Centerville	29	30.5	.02013	1.5-	.00099-
Central City	35	26	.01716	9	.00594
Chamberlin	32	18	.01188	14	.00924
Chapin	34	15.5	.01023	18.5	.01221
*Chariton	29	23	.01518	6	.00396
Chales City	34	17.5	.01155	16.5	.01089
*Charlotte	35	36.5	.02409	1.5-	.00099-
Charter Oak	32	14	.00924	18	.01188
Chatsworth	34	7.5	.00495	26.5	.01749
*Chautauqua	29	16	.01056	13	.00858
Chelsea	32	21	.01386	11	.00726
Cheney	32	23	.01518	9	.00594
Cherokee	32	7	.00462	25	.01650
Chester	37	19	.01254	18	.01188
*Chillicothe	29	27.5	.01815	1.5	.00099
*Churchville	29	19	.01254	10	.00660
Churdan	32	13.5	.00891	18.5	.01221
*Cincinnati	29	33.5	.02211	4.5-	.00297-
Clara	32	12	.00792	20	.01320
Clare	34	12.5	.00825	21.5	.01419
*Clarence	35	30.5	.02013	4.5	.00297
*Clarinda	29	23	.01518	6	.00396
Clarion	32	13.5	.00891	18.5	.01221
*Clark	29	19.5	.01287	9.5	.00627
*Clarkson	29	18.5	.01221	10.5	.00693
Clarksville	32	18	.01188	14	.00924
*Clayton	37	27.5	.01815	9.5	.00627
*Clearfield	29	27.5	.01815	1.5	.00099
Clear Lake	34	15.5	.01023	18.5	.01221
Clear Lake Jct	34	15.5	.01023	18.5	.01221
Cleghorn	32	7	.00462	25	.01650
Clemons Grove	32	18	.01188	14	.00924
Clermont	37	24.5	.01617	12.5	.00825
Cleves	32	16.5	.01089	15.5	.01023
*Cliffland	29	30.5	.02013	1.5-	.00099-
*Clinton	35	38	.02508	3-	.00198-

* Rates apply only by truck. No rail rates published.
"-" Indicates rate higher from Rock Rapids than from Enid.

EXHIBIT 9—Continued

Destinations in Iowa	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
*Clio	29	27.5	.01815	1.5	.00099
Clive	32	18	.01188	14	.00924
Cloverdale	34	5.5	.00363	28.5	.01881
Clutier	32	21	.01386	11	.00726
*Coalfield	29	26	.01716	3	.00198
*Coburg	29	20.5	.01353	8.5	.00561
Coggon	35	26	.01716	9	.00594
*Coin	29	20.5	.01353	8.5	.00561
Colfax	32	19.5	.01287	12.5	.00825
*Collett	32	33.5	.02211	1.5-	.00099-
Collins	32	18	.01188	14	.00924
Colo	32	18	.01188	14	.00924
Colonial	29	18	.01188	11	.00726
*Columbus Jct	32	33.5	.02211	1.5-	.00099-
Colwell	34	19	.01254	15	.00990
Commerce	29	18	.01188	11	.00726
*Cone	32	33.5	.02211	1.5-	.00099-
*Conger	29	19.5	.01287	9.5	.00627
[fol. 476]					
Conover	32	24.5	.01617	12.5	.00825
Conrad	32	18	.01188	14	.00924
*Conroy	32	29	.01914	3	.00198
**Conway	29	30.5	.02013	1.5-	.00099-
Coon Rapids	32	16.5	.01089	15.5	.01023
Cooper	32	15	.00990	17	.01122
*Coppock	32	33.5	.02211	1.5-	.00099-
Cora	32	10	.00660	22	.01452
*Cordova	29	20.5	.01353	8.5	.00561
Corley	32	20	.01320	12	.00792
Cornelia	34	14	.00924	20	.01320
*Corning	29	23	.01518	6	.00396
Correctionville	32	9	.00594	23	.01518
Corwith	34	13	.00858	21	.01386
*Corydon	29	26	.01716	3	.00198
*Cotter	32	35	.02310	3-	.00198-
*Cottonwood	32	36.5	.02409	4.5-	.00297-
Cou Falls	32	27.5	.01815	4.5	.00297
Coulter	32	14.5	.00957	17.5	.01155
*Council Bluffs	29	15.5	.01023	13.5	.00891
County	32	19	.01254	13	.00858
*County Line (Jefferson Co.)	32	33.5	.02214	1.5-	.00099-
Covington	32	26	.01716	6	.00396
Craig	32	7	.00462	25	.01650
*Cram's Sand Pit	29	18	.01188	11	.00726
Crandic	32	26	.01716	6	.00396
*Cranston	32	36.5	.02409	4.5-	.00297-
*Crawfordsville	32	33.5	.02211	1.5-	.00099-
*Crescent	32	16.5	.01089	15.5	.01023
Cresco	37	20.5	.01353	18.5	.01089
*Creston	29	26	.01716	3	.00198
Crippen	34	9	.00594	25	.01650
*Cromwell	29	26	.01716	3	.00198
*Croton	29	36.5	.02409	7.5-	.00495-

*Rates apply only by truck. No rail rates published.
**Indicates rate higher from Rock Rapids than from Enid.

EXHIBIT 9—Continued

Destinations in Iowa	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
*Crown	29	30.5	.02013	1.5–	.00099–
Crystal Lake	34	14.5	.00957	19.5	.01287
*Cumberland	29	33.5	.02211	4.5–	.00297–
*Cumming	29	18.5	.01221	10.5	.00693
Curlew	34	9	.00594	25	.01650
Cushing	32	9	.00594	23	.01518
Cylinder	34	9.5	.00627	24.5	.01617
Daileys	32	18.5	.01221	13.5	.00891
Dakota City	34	12.5	.00825	21.5	.01419
Dallas Center	32	16	.01056	16	.01056
Dana	32	14	.00924	18	.01188
Danbury	32	13.5	.00891	18.5	.01221
*Danville	32	38	.02508	6–	.00396–
*Davenport	33	36.5	.02409	3.5–	.00231
David	37	19.5	.01287	17.5	.01155
*Davis City	29	30.5	.02013	1.5–	.00099–
Dawson	32	16	.01056	16	.01056
Dayton	32	14	.00924	18	.01188
*Dean	29	32	.02112	3–	.00198–
*Deans Spur	32	32	.02112	–	–
Decorah	37	24.5	.01617	12.5	.00825
*Decatur City	29	27.5	.01815	1.5	.00099
Dedham	32	16.5	.01089	15.5	.01023
*Deep River	32	26	.01716	6	.00396
Defiance	32	17	.01122	15	.00990
*De Kalb	29	27.5	.01815	1.5	.00099
Delaware	35	26	.01716	9	.00594
Delhi	35	27.5	.01815	7.5	.00495
*Delmar	35	36.5	.02409	1.5–	.00099–
Deloit	32	14.5	.00957	17.5	.01155
*Delphos	29	35	.02310	6–	.00396–
Delray	29	26	.01716	3	.00198
*Delta	32	27.5	.01815	4.5	.00297
Denhart	34	13.5	.00891	20.5	.01353
Denison	32	15	.00990	17	.01122
*Dennis	29	30.5	.02013	1.5–	.00099–
Denver	32	19	.01254	13	.00858
*Derby	29	26	.01716	3	.00198
[fol. 477]					
Des Moines	29	18	.01188	11	.00726
De Soto	29	18.5	.01221	10.5	.00693
Devon	37	19	.01254	18	.01188
Dewar	32	20	.01320	12	.00792
*De Witt	35	33.5	.02211	1.5	.00099
Dexter	29	19.5	.01287	9.5	.00627
*Diagonal	29	26	.01716	3	.00198
Dickens	34	9	.00594	25	.01650
Dike	32	18.5	.01221	13.5	.00891
Dillon	32	19	.01254	13	.00858
Dinsdale	32	18.5	.01221	13.5	.00891
Divide Spur	34	7.5	.00495	26.5	.01749
*Dixon	35	33.5	.02211	1.5	.00099
Dolliver	37	14	.00924	23	.01518

* Rates apply only by truck. No rail rates published.
"–" Indicates rate higher from Rock Rapids than from Enid.

EXHIBIT 9—Continued

Destinations in Iowa	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
*Donahue	35	25	.02310	–	–
Donnan	35	24.5	.01617	10.5	.00693
*Donnellson	29	38	.02508	9–	.00594–
*Donnelly	29	20.5	.01353	8.5	.00561
Doon	34	5	.00330	29	.01914
Doris	35	24.5	.01617	10.5	.00693
Dotson	32	19	.01254	13	.00858
Doubleday	34	19	.01254	15	.00990
*Douds	29	32	.02112	3–	.00198–
Dougherty	34	16	.01066	18	.01188
Dow City	32	15	.00990	17	.01122
Downey	32	30.5	.02013	1.5	.00099
Dows	32	14.5	.00957	17.5	.01155
*Dr[illegible]sville	29	32	.02112	3–	.00198–
Dub[illegible]ue	35	31	.02046	4	.00264
*Dudley	29	27.5	.01815	1.5	.00099
*Dumfries	29	16.5	.01089	12.5	.00825
Dumont	32	16.5	.01089	15.5	.01023
Dunbar	32	20	.01320	12	.00792
Duncan	34	14	.00924	20	.01320
Duncombe	32	13.5	.00891	18.5	.01221
Dundee	35	24.5	.01617	10.5	.00693
Dunkerton	32	21	.01386	11	.00726
Dunlap	32	15	.00990	17	.01122
*Dunreath	29	20	.01320	9	.00594
Durango	35	30.5	.02013	4.5	.00297
Durant	32	30.5	.02013	1.5	.00099
Dyersville	35	27.5	.01815	7.5	.00495
Dysart	32	20	.01320	12	.00792
Eagle Grove	32	13.5	.00891	18.5	.01221
Earlham	29	19	.01254	10	.00660
Earling	32	17.5	.01155	14.5	.00957
Earlville	35	26	.01716	9	.00594
Early	32	11.5	.00759	20.5	.01353
Easley	32	13.5	.00891	18.5	.01221
*East Pleasant Plain	32	32	.02112	–	–
*East Switch	29	16	.01056	13	.00858
East Waterloo	32	13	.01254	13	.00858
*Eddyville	29	26	.01716	3	.00198
Edgewood	35	26	.01716	9	.00594
Edna	34	5	.00330	29	.01914
Ehler	35	26	.01716	9	.00594
Elberon	32	21.5	.01419	10.5	.00693
*Eldon	29	30.5	.02013	1.5	.00099
Eldora	32	17	.01122	15	.00990
*Eldridge Jct.	35	35	.02310	–	–
Eleanor	32	18	.01188	14	.00924
*Electra Mine	29	21	.01386	8	.00528
Elgin	37	24.5	.01617	12.5	.00825
Elkader	37	27.5	.01815	9.5	.00627
Elkhart	32	18	.01188	14	.00924
*Elk River Jct.	35	40	.02640	5–	.00330
*Elliott	29	21	.01386	8	.00528
Ells	32	14.5	.00957	17.5	.01155

* Rates apply only by truck. No rail rates published.
"–" Indicates rate higher from Rock Rapids than from Enid.

EXHIBIT 9—Continued

Destinations in Iowa	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
*Elliston	29	27.5	.01815	1.5	.00099
Ellsworth	32	15.5	.01023	16.5	.01089
Elma	37	19	.01254	18	.01188
Elmira	32	29	.01914	3	.00198
[fol. 478]					
*Elm Springs	34	10	.00660	24	.01584
*Elrick Jct.	32	38	.02508	6-	.00396-
Elwell	32	18	.01188	14	.00924
*Elwood	35	35	.02310	-	-
*Ely	32	26	.01716	6	.00396
*Emerson	29	18.5	.01221	10.5	.00693
Emery	34	15.5	.01023	18.5	.01221
Emmetsburg	34	9	.00594	25	.01650
Emmons Iowa-Minn.	37	15.5	.01023	21.5	.01419
Enterprise	33	18	.01188	14	.00924
Epworth	34	29	.01914	5	.00330
Ericson	32	16	.01056	16	.01056
*Essex	29	20.5	.01353	8.5	.00561
Estherville	34	7.6	.00495	26.5	.01749
*Etta	29	19	.01254	10	.00660
*Euclid	32	17	.01122	15	.00990
*Evans	29	24.5	.01617	4.5	.00297
Evanston	32	13.5	.00891	18.5	.01221
Everly	34	7	.00462	27	.01782
Exira	32	20	.01320	12	.00792
*Exline	29	32	.02112	3-	.00198-
Fairbank	32	22	.01452	10	.00660
Fairfax	32	26	.01716	6	.00396
*Fairfield	32	32	.02112	-	-
*Fairmont	29	20	.01320	9	.00594
*Fairport	33	35	.02310	2-	.00132-
Farley	35	29	.01914	6	.00396
Farlin	32	14	.00924	18	.01188
Farmer	32	19	.01254	13	.00858
Farmersburg	37	26	.01716	11	.00726
*Farmington	29	36.5	.02409	7.5-	.00495-
Farnhamville	32	13.5	.00891	18.5	.01221
*Farragut	29	20.5	.01353	8.5	.00561
*Farson	32	30.5	.02013	1.5	.00099
Faulkner	32	16	.01056	16	.01056
Fayette	35	24.5	.01617	10.5	.00693
Fenton	37	14	.00924	23	.01518
Ferguson	32	19	.01254	13	.00858
Fernald	32	18	.01188	14	.00924
*Fifield	29	20.5	.01353	8.5	.00561
*Findley	32	17.5	.01155	14.5	.00957
*Flanders	32	9.5	.00627	22.5	.01485
Flint	34	15.5	.01023	18.5	.01221
Flint Jct.	29	18	.01188	11	.00726
Florence	32	13.5	.00891	18.5	.01221
*Flagler	29	21	.01386	8	.00528
*Floris	29	32	.02112	3-	.00198
Floyd	37	19	.01254	18	.01188

* Rates apply only by truck. No rail rates published.
"-" Indicates rate higher from Rock Rapids than from Enid.

EXHIBIT 9—Continued

Destinations in Iowa	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Floyd Crossing	34	16.5	.01089	17.5	.01155
Flugstead	32	14	.00924	18	.01188
*Folsom	29	18	.01188	11	.00726
Fonda	32	10.5	.00693	21.5	.01419
*Fontanelle	29	30.5	.02013	1.5–	.00099–
*Ford (Warren Co.)	29	18.5	.01221	10.5	.00693
Forest City	37	14	.00924	23	.01518
Ft. Atkinson	37	20	.01320	17	.01122
Ft. Dodge	32	13.5	.00891	18.5	.01221
*Ft. Madison	31	40	.02640	9–	.00594–
Fostoria	34	9	.00594	25	.01650
*Franklin	29	38	.02508	9–	.00594–
Fraser	32	14.5	.00957	17.5	.01155
*Frederic	29	27.5	.01815	1.5	.00099
Fredericksburg	34	19	.01254	15	.00990
*Fredonia	32	36.5	.02409	4.5–	.00297–
Freeman	37	15.5	.01023	21.5	.01419
*Fremont	32	26	.01716	6	.00396
*Froelich	37	26	.01716	11	.00726
*Fruitland	32	35	.02310	3–	.00198–
Galbraith	34	13	.00858	21	.01386
Galt	32	14	.00924	18	.01188
Galva	32	11	.00726	21	.01386
[fol. 479]					
Garden City	32	17.5	.01155	14.5	.00957
*Garden Grove	29	27.5	.01815	1.5	.00099
Gardiner	32	18	.01188	14	.00924
*Garfield	29	32	.02112	3–	.00198–
*Garland	32	38	.02508	6	.00396
Garner	34	14	.00924	20	.01320
Garrison	32	21	.01386	11	.00726
Garwin	32	19	.01254	13	.00858
Gaza	34	6	.00396	28	.01848
Gehlen	34	6.5	.00429	27.5	.01815
Geneva	32	15.5	.01023	16.5	.01089
George	34	5	.00330	29	.01914
Germantown	34	6.5	.00429	27.5	.01815
*Gibson	32	29	.01914	3	.00198
Gifford	32	17	.01122	15	.00990
Gilbert	32	16	.01056	16	.01056
Gilbertville	32	20.5	.01353	11.5	.00759
Gillette Grove	34	9	.00594	25	.01650
*Gilliat	29	17	.01122	12	.00792
Gilman	32	20	.01320	12	.00792
Gilmore City	34	11	.00726	23	.01518
*Givin	29	26	.01716	3	.00198
Gladbrook	32	18.5	.01221	13.5	.00891
Gladstone	32	20.5	.01353	11.5	.00759
*Gladwin	32	35	.02310	3–	.00198–
*Glendalg	32	33.5	.02211	1.5–	.00099–
Glenden	32	21.5	.01419	10.5	.00693
Glen Ellen	32	9	.00594	23	.01518
*Glenwood	29	18	.01188	11	.00726

* Rates apply only by truck. No rail rates published.
"–" Indicates rate higher from Rock Rapids than from Enid.

EXHIBIT 9—Continued

Destinations in Iowa	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Glidden	32	15	.00990	17	.01122
Golden	35	26	.01716	9	.00594
Goldfield	34	13	.00858	21	.01386
Goodell	34	14	.00924	20	.01320
*Goose Lake	35	38	.02508	3-	.00198-
Gordon's Ferry	35	31	.02046	4	.00264
Gowrie	32	13.5	.00891	18.5	.01221
*Grable	32	17.5	.01155	14.5	.00957
Graettinger	3.	9	.00594	25	.01650
Graf	35	30.5	.02013	4.5	.00297
Grafton	37	15.5	.01023	21.5	.01419
Grand Jct.	32	15	.00990	17	.01122
*Grand Mound	35	33.5	.02211	1.5	.00099
*Grand River	29	27.5	.01815	1.5	.00099
Granger	32	18	.01188	14	.00924
Granite	34	5	.00330	29	.01914
Granville	34	6	.00396	28	.01848
*Gravity	29	20.5	.01353	8.5	.00561
Gray	32	17	.01122	15	.00990
Greeley	35	26	.01716	9	.00594
Greene	34	17	.01122	17	.01122
*Greenfield	29	29	.01914	-	-
*Green Island	35	36.5	.02409	1.5-	.00099-
Green Mountain	32	18.5	.01221	13.5	.00891
Gridley	37	14	.00924	23	.01518
Grimes	32	18	.01188	14	.00924
Grinnell	32	21.5	.01419	10.5	.00693
Griswold	29	20	.01320	9	.00594
Grundy Center	32	18	.01188	14	.00924
Gruver	37	8	.00528	29	.01914
*Guernsey	32	24.5	.01617	7.5	.00495
Guthrie Center	32	23	.01518	9	.00594
*Guttenberg	37	29	.01914	8	.00528
Gypsum	32	13.5	.00891	18.5	.01221
Hadden Hill	32	18	.01188	14	.00924
Halbur	32	15	.00990	17	.01122
*Hale	35	30.5	.02013	4.5	.00297
Halfa	37	14	.00924	23	.01518
*Hamburg	29	19.5	.01287	9.5	.00627
*Hamill	32	38	.02508	6-	.00396-
*Hamilton	29	24.5	.01617	4.5	.00297
Hamlin	32	20	.01320	12	.00792
Hampton	32	15.5	.01023	16.5	.01089
Hancock	29	20	.01320	9	.00594
[fol. 480]					
Hanford	34	15.5	.01023	18.5	.01221
*Hanley	00	20	.01320	9	.00594
Hankentown	37	15.5	.01023	21.5	.01419
Hanna	34	13	.00858	21	.01386
Hansell	32	15.5	.01023	16.5	.01089
Harcourt	32	13.5	.00891	18.5	.01221
Hardy	34	12.5	.00825	21.5	.01419
Harl	32	13.5	.00891	18.5	.01221

* Rates apply only by truck. No rail rates published.
"-" Indicates rate higher from Rock Rapids than from Enid.

EXHIBIT 9—Continued

Destinations in Iowa	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Harlan	32	20	.01320	12	.00792
*Harper	32	29	.01914	3	.00198
*Harper's Ferry	37	27.5	.01815	9.5	.00627
Harris Osceola Co.	34	6	.00396	28	.01848
*Hartford	29	19	.01254	10	.00660
Hartley	34	6	.00396	28	.01848
Hartwick	32	23	.01518	9	.00594
*Harvard	29	30.5	.02013	1.5-	.00099-
*Harvey	29	21.5	.01419	7.5	.00495
*Haskins	32	33.5	.02211	1.5-	.00099-
*Hastie	29	18.5	.01221	10.5	.00693
*Hastings	29	18.5	.01221	10.5	.00693
Haugendale	37	24.5	.01617	12.5	.00825
Havelock	34	10	.00660	24	.01584
Haverhill	32	19	.01254	13	.00858
*Havre	32	33.5	.02211	1.5-	.00099-
Hawarden	34	7	.00462	27	.01782
Hawkeye	35	24.5	.01617	10.5	.00693
Hawley	37	14	.00924	23	.01518
*Hayesville	32	29	.01914	3	.00198
Hayfield	37	14	.00924	23	.01518
Hazelton	32	24.5	.01617	7.5	.00495
*Hedrick	32	27.5	.01815	4.5	.00297
*Henderson	29	19	.01254	10	.00660
Herndon	32	16	.01056	16	.01056
*Hepburn	29	23	.01518	6	.00396
Herring	32	15	.00990	17	.01122
Herrold	32	18	.01188	14	.00924
*Hetzel	32	38	.02508	6-	.00396-
*Hiattsville	29	27.5	.01815	1.5	.00099
Hicks	32	18.5	.01221	13.5	.00891
High Bridge	32	18	.01188	14	.00924
*Highland	32	30.5	.02013	1.5	.00099
Highland Park	29	18	.01188	11	.00726
Highley	32	19	.01254	13	.00858
Highview	32	14	.00924	18	.01188
*Hills	32	30.5	.02013	1.5	.00099
*Hillsboro	32	35	.02310	3-	.00198-
*Hilton	29	26	.01716	3	.00198
Hinton	32	7	.00462	25	.01650
Hobarton	34	11	.00726	23	.01518
*Hocking	29	26	.01716	3	.00198
Holland	32	17.5	.01155	14.5	.00957
Holmes	34	13.5	.00891	20.5	.01353
Holstein	32	10	.00660	22	.01452
Homestead	32	27.5	.01815	4.5	.00297
*Honey Creek	32	16	.01056	16	.01056
Hope	32	13.5	.00891	18.5	.01221
Hopkinton	35	29	.01914	6	.00396
Hopley	29	20	.01320	9	.00594
Hornick	32	9.5	.00627	22.5	.01485
Hospers	34	5.5	.00363	28.5	.01881
*Houghton	32	36.5	.02409	4.5-	.00297-
*Howell	29	21	.01386	8	.00528

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"-" Indicates rate higher from Rock Rapids than from Enid.

EXHIBIT 9—Continued

Destinations in Iowa	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Hubbard	32	16.5	.01089	15.5	.01023
Hudson	32	19	.01254	13	.00858
Hughes	32	17	.01122	15	.00990
Hull	34	7	.00462	27	.01782
Humboldt	34	12.5	.00825	21.5	.01419
*Humeston	29	5.5	.00363	23.5	.01551
Huntington	34	8	.00528	26	.01716
Hurley	34	15.5	.01023	18.5	.01221
Hurst Mill Spur	35	31	.02046	4	.00264
Hutchins	34	13	.00858	21	.01386
Huxley	32	16.5	.01089	15.5	.01023
Hyperion	32	18	.01188	14	.00924
[fol. 481]					
Ida Grove	32	14	.00924	18	.01188
*Imogene	29	18.5	.01221	10.5	.00693
Independence	32	24.5	.01617	7.5	.00495
*Indianola	29	19.5	.01287	9.5	.00627
Industry	32	13.5	.00891	18.5	.01221
Ingersoll	32	18	.01188	14	.00924
Inwood	34	7	.00462	27	.01782
Ionia	34	19	.01254	15	.00990
Iowa City	32	29	.01914	3	.00198
Iowa Falls	32	15.5	.01023	16.5	.01089
Iowana	32	40	.02640	8	.00528
Ira	32	18.5	.01221	13.5	.00891
Ireton	34	6.5	.00429	27.5	.01815
Irma	34	19	.01254	15	.00990
Irving	32	23	.01518	9	.00594
Irvington	34	13	.00858	21	.01386
Irwin	32	16.5	.01089	15.5	.01023
*Island Park	29	16	.01056	13	.00858
Jackson Jct	34	19.5	.01287	14.5	.00957
Jamaica	29	16	.01056	13	.00858
James	32	7	.00462	25	.01650
*Jamison	29	23	.01518	6	.00396
Janesville	32	19	.01254	13	.00858
Jefferson	32	15	.00990	17	.01122
*Jerome	29	30.5	.02013	1.5	.00099
Jesup	32	22	.01452	10	.00660
Jewell	32	15	.00990	17	.01122
Johnston	32	18	.01188	14	.00924
Joice	37	15.5	.01023	21.5	.01419
Jolley	32	11.5	.00759	20.5	.01353
Jordan	32	16	.01056	16	.01056
Judd	32	13.5	.00891	18.5	.01221
Julien	35	30.5	.02013	4.5	.00297
Juniata	32	13.5	.00891	18.5	.01221
Kalo	32	13.5	.00891	18.5	.01221
*Kalona	32	35	.02310	3	.00198
Kamrar	32	14.5	.00957	17.5	.01155
Kanawha	34	13.5	.00891	20.5	.01353
*Kellerton	29	32	.02112	3	.00198
Kelley	32	16	.01056	16	.01056

* Rates apply only by truck. No rail rates published.
"—" Indicates rate higher from Rock Rapids than from Enid.

EXHIBIT 9—Continued

Destinations in Iowa	Refined rate from Enid, Oklahoma in Cents / Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Kellogg	32	21.5	.01419	10.5	.00693
Kennebec	32	11	.00726	21	.01386
Kennedy	32	17	.01122	15	.00990
Kensett	37	15.5	.01023	21.5	.01419
*Kent	29	27.5	.01815	1.5	.00099
Kenwood	32	15	.00990	17	.01122
Kenwood Park	32	26	.01716	6	.00396
*Keokuk	31	40	.02640	9-	.00594-
*Keosauqua	29	35	.02310	6-	.00396-
*Keota	32	30.5	.02013	1.5	.00099
Kesley	32	18	.01188	14	.00924
*Keswick	32	29	.01914	3	.00198
Keystone	32	21.5	.01419	10.5	.00693
Kidder	35	29	.01914	6	.00396
*Kilbourne	29	33.5	.02211	4.5-	.00297-
*Killduff	32	27.5	.01815	4.5	.00297
*Kimball	29	20	.01320	9	.00594
*Kingsley	32	9	.00594	23	.01518
*Kinross	32	30.5	.02013	1.5	.00099
Kirkman	32	18	.01188	14	.00924
*Kirkville	29	27.5	.01815	1.5	.00099
Kiron	32	15	.00990	17	.01122
Klemme	34	14	.00924	20	.01320
Knierim	32	13	.00858	19	.01254
*Kniffin	29	29	.01914	-	-
Knoke	32	11	.00726	21	.01386
Knowles	32	19	.01254	13	.00858
*Knoxville	29	20.5	.01353	8.5	.00561
Konigsmark	32	26	.01716	6	.00396
*Lacey	32	26	.01716	6	.00396
*Lacona	29	21.5	.01419	7.5	.00495
*Laddsdale	29	32	.02112	3-	.00198-
*Ladoga	29	20.5	.01353	8.5	.00561

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Ladora	32	26	.01716	6	.00396
Lafayette	32	26	.01716	6	.00396
Lake City	32	13.5	.00891	18.5	.01221
Lake Mills	37	15.5	.01023	21.5	.01419
Lake Park	34	6	.00396	28	.01848
Lake Side	32	13.5	.00891	18.5	.01221
Lake View	32	13.5	.00891	18.5	.01221
Lakota	37	11.5	.00759	25.5	.01683
*Lamb	32	21.5	.01419	10.5	.00693
LaMoile	32	18	.01188	14	.00924
*Lamoni	29	32	.02112	3-	.00198-
Lamont	35	24.5	.01617	10.5	.00693
Lanesboro	32	13.5	.00891	18.5	.01221
Langdon	34	7.5	.00495	26.5	.01749
Langworthy	35	29	.01914	6	.00396
*Lansing	37	30.5	.02013	6.5	.00429
Lanyon	32	13.5	.00891	18.5	.01221
LaPorte City	32	20.5	.01353	11.5	.00759
Larchwood	34	.5	.00330	29	.01914

* Rates apply only by truck. No rail rates published.
"-" Indicates rate higher from Rock Rapids than from Enid.

EXHIBIT 0—Continued

Destinations in Iowa	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Larrabee	34	6.5	.00429	27.5	.01815
Latimer	34	15	.00990	19	.01254
*Latty	32	40	.02640	8–	.00528–
Laurel	32	23	.01518	9	.00594
Laurens	34	9	.00594	25	.01650
Lavinia	32	13.5	.00891	18.5	.01221
Lawler	34	19	.01254	15	.00990
Lawn Hill	32	17	.01122	15	.00990
Lawton	32	9	.00594	23	.01518
*LeClaire	35	38	.02508	3–	.00198–
Ledyard	37	14	.00924	23	.01518
Leeds	32	9	.00594	23	.01518
LeGrand	32	19	.01254	13	.00858
Lehigh	32	14	.00924	18	.01188
*Leighton	29	23	.01518	6	.00396
Leland	37	14	.00924	23	.01518
LeMars	32	7	.00462	25	.01650
Lena	32	14	.00924	18	.01188
*Lenox	29	29	.01914	–	–
*Leon	29	29	.01914	–	–
*LeRoy	29	27.5	.01815	1.5	.00099
Lester	34	5	.00330	29	.01914
*Letts	32	36.5	.02409	4.5–	.00297–
Leverett	34	7.5	.00495	26.5	.01749
*Levey	29	18.5	.01221	10.5	.00693
Lewis	29	20	.01320	9	.00594
*Libertyville	32	32	.02112	–	–
*Lida	29	19	.01254	10	.00660
Lidderdale	32	14	.00924	18	.01188
Lime Springs	37	19	.01254	18	.01188
Lincoln	32	18.5	.01221	13.5	.00891
Linden	32	16	.01056	16	.01056
*Linby	32	32	.02112	–	–
*Lineville	29	29	.01914	–	–
Linn	32	24.5	.01617	7.5	.00495
Linn Grove	34	8.5	.00561	25.5	.01683
*Linwood	33	36.5	.02409	3.5–	.00231–
Lisbon	35	27.5	.01815	7.5	.00495
Liscomb	32	18	.01188	14	.00924
Little Cedar	37	19.5	.01287	17.5	.01155
Little Rock	34	5	.00330	29	.01914
Livermore	34	11.5	.00759	22.5	.01485
*Lockman	29	27.5	.01815	1.5	.00099
*Lockridge	32	35	.02310	3–	.00198–
Logan	32	15	.00990	17	.01122
Lohrville	32	13.5	.00891	18.5	.01221
Lone Rock	37	14	.00924	2	.01518
*Lone Tree	32	32	.02112	–	–
[fol. 483]					
Lorah	32	20	.01320	12	.00792
*Larimer	29	23	.01518	6	.00396
*Lost Nation	35	33.5	.02211	1.5	.00099

* Rates apply only by truck. No rail rates published.
"–" Indicates rate higher from Rock Rapids than from Enid.

EXHIBIT 9—Continued

Destinations in Iowa	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Louisa	32	26	.01716	6	.00396
*Loveland	32	15.5	.01023	16.5	.01089
*Lovilia	29	24.5	.01617	4.5	.00297
*Lowden	35	32	.02112	3	.00198
*Low Moor	35	36.5	.02409	1.5–	.00099–
Luana	37	24.5	.01617	12.5	.00825
*Lucas	29	24.5	.01617	4.5	.00297
Lundgren	32	13.5	.00891	18.5	.01221
Luray	32	18.5	.01221	13.5	.00891
Luther	32	16	.01056	16	.01056
Luton	32	9	.00594	23	.01518
Luverne	34	13	.00858	21	.01386
Luzerne	32	23	.01518	9	.00594
*Lynnville	32	26	.01716	6	.00396
*Lynnville Jct.	32	26	.01716	6	.00396
*Lyons	35	38	.02508	3–	.00198–
Lytton	32	13.5	.00891	18.5	.01221
McCallsburg	32	18	.01188	14	.00924
*McCausland	35	36.5	.02409	1.5–	.00099–
*McChane	32	23	.01518	9	.00594
*McClelland	29	17.5	.01155	11.5	.00759
*McGregor	37	26	.01716	11	.00726
McIntire	37	19	.01254	18	.01188
McNally	34	7	.00462	27	.01782
*McPaul	29	18.5	.01221	10.5	.00693
*McPherson	29	18.5	.01221	10.5	.00693
*Macedonia	29	19.5	.01287	9.5	.00627
Maclay	34	7.5	.00495	26.5	.01749
Macy	32	15.5	.01023	16.5	.01089
Madrid	32	16	.01056	16	.01056
*Magill	32	17	.01122	15	.00990
*Maine	29	29	.01914	–	–
Malcom	32	21.5	.01419	10.5	.00693
Mallard	34	9	.00594	25	.01650
*Malone	35	35	.02310	–	–
*Maloy	29	27.5	.01815	1.5	.00099
*Malvern	29	18	.01188	11	.00726
Manchester	35	26	.01716	9	.00594
Manilla	32	16	.01056	16	.01056
Manly	37	15.5	.01023	21.5	.01419
Manning	32	16.5	.01089	15.5	.01023
Manson	32	11.5	.00759	20.5	.01353
Maple Hill	37	9	.00594	28	.01848
Maple River	32	15	.00990	17	.01122
Mapleton	32	12	.00792	20	.01320
*Maquoketa	35	36.5	.02409	1.5–	.00099–
Marathon	34	9	.00594	25	.01650
Marble Rock	34	16.5	.01089	17.5	.01155
Marcus	32	7	.00462	25	.01650
Marengo	32	26	.01716	6	.00396
Marietta	32	18	.01188	14	.00924
Marion	32	26	.01716	6	.00396
Marne	29	20	.01320	9	.00594
*Marquette	37	26	.01716	11	.00726

* Rates apply only by truck. No rail rates published.
"–" Indicates rate higher from Rock Rapids than from Enid.

EXHIBIT 9—Continued

Destinations in Iowa	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
*Marsh	32	36.5	.02409	4.5–	.00297–
Marshalltown	32	18.5	.01221	13.5	.00891
*Martelle	35	27.5	.01815	7.5	.00495
*Martensdale	29	19	.01254	10	.00660
*Martins	35	36.5	.02409	1.5–	.00099–
*Martinsburg	32	27.5	.01815	4.5	.00297
Mason City	34	15.5	.01023	18.5	.01221
Masonville	35	24.5	.01617	10.5	.00693
*Massena	29	32	.02112	3–	.00198–
*Massillon	35	33.5	.02211	1.5	.00099
Matlock	34	5	.00330	29	.01914
Maurice	34	6.5	.00429	27.5	.01815
Max	34	7	.00462	27	.01782
Maxwell	32	18	.01188	14	.00924
*Maxon	29	26	.01716	3	.00198
[fol. 484]					
Maynard	35	24.5	.01617	10.5	.00693
Mechanicsville	35	29	.01914	6	.00396
*Medinapolis	32	38	.02508	6–	.00396–
Melbourne	32	18.5	.01221	13.5	.00891
*Melcher	29	21	.01386	8	.00528
*Melrose	29	29	.01914	–	–
Meltonville	37	16.5	.01089	20.5	.01353
Melvin	34	5.5	.00363	28.5	.01881
Menlo	29	20	.01320	9	.00594
Meriden	32	7	.00462	25	.01650
*Merle	29	23	.01518	6	.00396
Merrill	32	7	.00462	25	.01650
*Mertensville	31	36.5	.02409	5.5–	.00363–
Meservey	34	14.5	.00957	19.5	.01287
Metz	32	20.5	.01353	11.5	.00759
Middle Amana	32	27.5	.01815	4.5	.00297
*Middletown	32	38	.02508	6–	.00396–
Midland	34	5	.00330	29	.01914
Mid River	32	27.5	.01815	4.5	.00297
Midvale	32	16	.01056	16	.01056
*Miles	35	38	.02508	3–	.00198–
Milford	34	9	.00594	25	.01650
Miller (Hancock Co.)	37	14	.00924	23	.01518
Miller (Polk Co.)	32	18	.01188	14	.00924
*Millerton	29	26	.01716	3	.00198
*Millman	29	18.5	.01221	10.5	.00693
*Milo	29	20.5	.01353	8.5	.00561
*Milton	29	35	.02310	6–	.00396–
Minburn	32	16	.01056	16	.01056
*Minden	29	17	.01122	12	.00792
*Mineola	29	17	.01122	12	.00792
Minerva	32	18	.01188	14	.00924
Minerva Jct.	32	18	.01188	14	.00924
Mingo	32	18.5	.01221	13.5	.00891
Missouri Valley	32	14	.00924	18	.01188
Mitchell	37	19	.01254	18	.01188
Mitchellville	32	19	.02154	13	.00858

* Rates apply only by truck. No rail rates published.
"–" Indicates rate higher from Rock Rapids than from Enid.

EXHIBIT 9—Continued

Destinations in Iowa	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Modale	32	13.5	.00891	18.5	.01221
Mona	37	17	.01122	20	.01320
Mondamin	32	13	.00858	19	.01254
Moneta	34	6.5	.00429	27.5	.01815
*Monette	29	23	.01518	6	.00396
*Monmouth	35	32	.02112	3	.00198
Monona	37	24.5	.01617	12.5	.00825
*Monroe	29	20.5	.01353	8.5	.00561
*Montezuma	32	32	.02112	–	–
Montgomery	34	6.5	.00429	27.5	.01815
Monticello	35	29	.01914	6	.00396
Montieth	32	21.5	.01419	10.5	.00693
Montour	32	19.5	.01287	12.5	.00825
*Montpelier	33	36.5	.02409	3.5-	.00231-
*Montrose	31	42	.02772	11-	.00726-
*Mooar	29	40	.02640	11-	.00726-
Moorhead	32	14	.00924	18	.01188
Moorland	32	13	.00858	19	.01254
Moran	32	18	.01188	14	.00924
*Moravia	29	27.5	.01815	1.5	.00099
*Morley	35	29	.01914	6	.00396
Morning Side	32	9	.00594	23	.01518
Morrison	32	18	.01188	14	.00924
Morse	32	29	.01914	3	.00198
Moscow	32	30.5	.02013	1.5	.00099
*Moulton	29	30.5	.02013	1.5-	.00099-
*Moulten Jct.	29	32	.02112	3-	.00198-
Mount Auburn	32	21.5	.01419	10.5	.00693
*Mt. Ayr	29	35	.02310	6-	.00396-
*Mount Joy	35	35	.02310	–	–
*Mt. Pleasant	32	36.5	.02409	4.5-	.00297-
*Mt. Sterling	29	38	.02508	9-	.00594-
*Morning Sun	32	36.5	.02409	4.5-	.00297-
[fol. 485]					
*Mt. Union	32	36.5	.02409	4.5-	.00297-
Mt. Vernon	35	27.5	.01815	7.5	.00495
*Mt. Zion	29	33.5	.02211	4.5-	.00297-
Moville	32	9	.00594	23	.01518
*Murphy	32	21	.01386	11	.00726
*Murray	29	26	.01716	3	.00198
*Muscatine	33	33.5	.02211	.5-	.00033-
*Mystic	29	29	.01914	–	–
Napier	32	16	.01056	16	.01056
Nashua	34	19	.01254	15	.00990
*Nashville	35	33.5	.02211	1.5	.00099
Neils	37	13.5	.00891	23.5	.01551
Nemaha	32	13.5	.00891	18.5	.01221
*Neoga	29	13.5	.00891	15.5	.01023
*Neola	29	17.5	.01155	11.5	.00759
*Nepas	29	20.5	.01353	8.5	.00561
Nevada	32	18	.01188	14	.00924
*New Albin	37	32	.02112	5	.00330
*New Boston	29	26	.01716	3	.00198

* Rates apply only by truck. No rail rates published.
"-" Indicates rate higher from Rock Rapids than from Enid.

EXHIBIT 9—Continued

Destinations in Iowa	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Newburg	32	20	.01320	12	.00792
Newell	32	9.5	.00627	22.5	.01485
Newhall	32	23	.01518	9	.00594
New Hampton	34	19	.01254	15	.00990
New Hartford	32	18	.01188	14	.00924
*New Liberty	35	33.5	.02211	1.5	.00099
*New London	32	36.5	.02409	4.5–	.00297–
*New Market	29	19.5	.01287	9.5	.00627
*Newport	32	38	.02508	6–	.00396–
*New Sharon	32	24.5	.01617	7.5	.00495
Newton	32	21.5	.01419	10.5	.00693
*New Virginia	29	23	.01518	6	.00396
*Nichols	32	32	.02112	–	–
Nilesville	34	19	.01254	15	.00990
*Nira	32	32	.02112	–	–
*Nobleton	29	19	.01254	10	.00660
*Nodaway	29	21.5	.01419	7.5	.00495
*Noel	35	36.5	.02409	1.5–	.00099–
Nora Jct.	34	15.5	.01023	18.5	.01221
Nora Springs	34	15.5	.01023	18.5	.01221
Nora Springs Jct.	34	15.5	.01023	18.5	.01221
Nordeness	37	24.5	.01617	12.5	.00825
Normal	32	19	.01254	13	.00858
Norris	32	19	.01254	13	.00858
*Northboro	29	21.5	.01419	7.5	.00495
*North Buena Vista	35	30.5	.02013	4.5	.00297
*North English	32	32	.02112	–	–
North Liberty	32	27.5	.01815	4.5	.00297
*North Muscatine	32	35	.02310	3–	.00198–
Northwood	37	15.5	.01023	21.5	.01419
*Norwalk	29	18.5	.01221	10.5	.00693
Norway	32	24.5	.01617	7.5	.00495
*Norwich	29	20.5	.01353	8.5	.00561
Norwoodville	32	18.5	.01221	13.5	.00891
Nuel	32	13.5	.00891	18.5	.01221
*Numa	29	32	.02112	3–	.00198–
Oakdale	32	29	.01914	3	.00198
*Oak Grove	32	24.5	.01617	7.5	.00495
Oakland	29	20	.01320	9	.00594
*Oakley	29	23	.01518	6	.00396
*Oakton	35	36.5	.02409	1.5	.00099
*Oakville	32	38	.02508	6–	.00396–
Oakwood	34	17	.01122	17	.01122
Oasis	32	29	.01914	3	.00198
Ocheyedan	34	5.5	.00363	28.5	.01881
Odebolt	32	14.5	.00957	17.5	.01155
Oelwein	32	24.5	.01617	7.5	.00495
Ogden	32	15	.00990	17	.01122
Okoboji	34	9	.00594	25	.01650
Olaf	34	14	.00924	20	.01320
*Olds	32	35	.02310	3–	.00198–
*Olin	35	29	.01914	6	.00396
Onawa	32	11	.00726	21	.01386
Oneida	35	26	.01716	9	.00594

* Rates apply only by truck. No rail rates published.
"–" Indicates rate higher from Rock Rapids than from Enid.

[fol. 486] EXHIBIT 9—Continued

Destinations in Iowa	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
*Onslow	35	32	.02112	3a	.00198
Ontario	32	16	.01056	16	.01056
Oran	32	20	.01320	12	.00792
Orange City	34	6	.00396	28	.01848
Orchard	37	19.5	.01287	17.5	.01155
*Orient	29	29	.01914	–	–
*Orillia	29	18.5	.01221	10.5	.00693
Orson	32	13.5	.00891	18.5	.01221
Ortonville	32	18	.01188	14	.00924
Osage	37	19.5	.01287	17.5	.01155
*Osceola	29	24.5	.01617	4.5	.00297
Osgood	34	9	.00594	25	.01650
*Oskaloosa	32	24.5	.01617	7.5	.00495
Ossian	37	24.5	.01617	12.5	.00825
*Otley	29	21	.01386	8	.00528
Oto	32	10	.00660	22	.01452
Otranto	37	16.5	.01089	20.5	.01353
Ottosen	34	10.5	.00693	23.5	.01551
*Ottumwa	29	29	.01914	–	–
Owasa	32	16	.01056	16	.01056
Owego	32	9	.00594	23	.01518
Oxford	32	29	.01914	3	.00198
*Oxford Jct.	35	33.5	.02211	1.5	.00099
*Oxford Mills	35	33.5	.02211	1.5	.00099
Oyens	32	7	.00462	25	.01650
*Pacific Jct.	29	18	.01188	11	.00726
Packard	34	17.5	.01155	16.5	.01089
*Page Centre	29	24.5	.01617	4.5	.00297
Palmer	34	10.5	.00693	23.5	.01551
Palm Grove	32	13.5	.00891	18.5	.01221
Palo	32	24.5	.01617	7.5	.00495
Palsville	34	14.5	.00957	19.5	.01287
Panama	32	18	.01188	14	.00924
Panora	32	16	.01056	16	.01056
Paralta	35	27.5	.01815	7.5	.00495
*Paris	29	30.5	.02013	1.5–	.00099–
Parkersburg	32	18	.01188	14	.00924
*Parnell	32	30.5	.02013	1.5	.00099
Paton	32	14	.00924	18	.01188
*Patterson	29	20.5	.01353	8.5	.00561
Paullins	34	6.5	.00429	27.5	.01815
*Payne	29	19.5	.01287	9.5	.00627
*Pekay	29	26	.01716	3	.00198
*Pella	29	23	.01518	6	.00396
Peosta	35	30.5	.02013	4.5	.00297
*Percival	29	19	.01254	10	.00660
*Percy	29	19.5	.01287	9.5	.00627
Perkins	34	5.5	.00363	28.5	.01881
*Perlee	32	33.5	.02211	1.5–	.00099–
Perry	32	16	.01056	16	.01056
Persia	32	18	.01188	14	.00924
*Peru	29	21	.01386	8	.00528
Petersburg	35	27.5	.01815	7.5	.00495
Peterson	34	7.5	.00495	26.5	.01749

* Rates apply only by truck. No rail rates published.
"–" Indicates rate higher from Rock Rapids than from Enid.

EXHIBIT 9—Continued

Destinations in Iowa	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
*Petersville	35	35	.02310	–	–
Pickering	32	19.5	.01287	12.5	.00825
Pierson	32	9	.00594	23	.01518
*Pilot Grove	31	38.5	.02409	5.5–	.00363–
Pioneer	34	11.5	.00759	22.5	.01485
Piper	32	13.5	.00891	18.5	.01221
Pisgah	32	13.5	.00891	18.5	.01221
Plainfield	34	19	.01254	15	.00990
*Plano	29	32	.02112	3–	.00198–
*Plato	35	29	.01914	6	.00396
Pleasant Creek	35	31	.02046	4	.00264
*Pleasanton	29	30.5	.02013	1.5–	.00099–
*Pleasant Prairie	32	40	.02640	8–	.00528–
*Pleasant Valley	35	38	.02508	3–	.00198–
*Pleasantville	29	19.5	.01287	9.5	.00627
Plessis	34	6	.00396	28	.01848
[fol. 487]					
Plover	34	9.5	.00627	24.5	.01617
Plum Creek	37	13.5	.00891	23.5	.01551
Plymouth	37	15.5	.01023	21.5	.01419
Plymouth Jct.	37	15.5	.01023	21.5	.01419
Pocahontas	34	9.5	.00627	24.5	.01617
Polk City	32	17.5	.01155	14.5	.00957
Pomeroy	32	11	.00726	21	.01386
Popejoy	32	14.5	.00957	17.5	.01155
Portland	34	15.5	.01023	18.5	.01221
Portsmouth	32	18	.01188	14	.00924
Postville	37	24.5	.01617	12.5	.00825
Potter	32	20	.01320	12	.00792
Potters Siding	34	19	.01254	15	.00990
*Prairie City	29	19.5	.01287	9.5	.00627
Preparation	32	14	.00924	18	.01188
*Prescott	29	24.5	.01617	4.5	.00297
*Preston	35	38	.02508	3–	.00198–
Primghar	34	5.5	.00363	28.5	.01881
*Princeton	35	40	.02640	5–	.00330–
*Prole	29	19	.01254	10	.00660
*Promise City	29	32	.02112	3–	.00198–
*Pulaski	29	33.5	.02211	4.5–	.00297–
*Purdy	29	21.5	.01419	7.5	.00495
Quarry	32	19	.01254	13	.00858
Quimby	32	7.5	.00495	24.5	.01617
*Racine	32	15.5	.01023	16.5	.01089
Radcliffe	32	15.5	.01023	16.5	.01089
*Radcliffe Crossing	32	16.5	.01089	15.5	.01023
*Rainbow	32	38	.02508	6–	.00396
Rake	37	12.5	.00825	24.5	.01617
Raleigh	34	7.5	.00495	26.5	.01749
Ralston	32	15	.00990	17	.01122
Randalia	35	24.5	.01617	10.5	.00693
Randall	32	15.5	.01023	16.5	.01089
*Randolph	29	19.5	.01287	9.5	.00627
Rands	32	13.5	.00891	18.5	.01221

* Rates apply only by truck. No rail rates published.
"–" Indicates rate higher from Rock Rapids than from Enid.

EXHIBIT 9—Continued

Destinations in Iowa	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
*Rathbun	29	29	.01914	–	–
Raymond	32	20	.01320	12	.00792
Readlyn	32	19.5	.01287	12.5	.00825
*Rector	29	21	.01386	8	.00528
*Redding	29	36.5	.02409	7.5–	.00495
Redfield	32	17	.01122	15	.00990
*Red Oak	29	19.5	.01287	9.5	.00627
Reeve	32	15.5	.01023	16.5	.01089
Reinbeck	32	18.5	.01221	13.5	.00891
Reinecker	32	14.5	.00957	17.5	.01155
Remsen	32	7	.00462	25	.01650
Renwick	34	13	.00858	21	.03186
Rhodes	32	18	.01188	14	.00924
Riceville	37	19	.01254	18	.01188
Richards	32	12.5	.00825	19.5	.01287
*Richland	32	33.5	.02211	1.5–	.00099–
Ricketts	32	15	.00990	17	.01122
Rider	32	18	.01188	14	.00924
Ridgeway	37	22	.01452	15	.00990
*Riggs	35	36.5	.02409	1.5–	.00099–
Rinard	32	13.5	.00891	18.5	.01221
Ringsted	37	14	.00924	23	.01518
Rippey	32	15	.00990	17	.01122
Ritter	34	5.5	.00363	28.5	.01881
*River Jct.	32	33.5	.02211	1.5–	.00099–
*Riverside	32	33.5	.02211	1.5–	.00099–
River Sioux	32	12.5	.00825	19.5	.01287
*Riverton	29	20.5	.01353	8.5	.00561
Roberts	32	13.5	.00891	18.5	.01221
Robertson	32	16	.01056	16	.01056
Robins	32	26	.01716	6	.00396
Rock Falls	34	15.5	.01023	18.5	.01221
Rockford	34	15.5	.01023	18.5	.01221
Rock Valley	34	7	.00462	27	.01782
Rockwell	34	15.5	.01023	18.5	.01221
Rockwell City	32	13.5	.00891	18.5	.01221
[fol. 488]					
Rodman	34	9.5	.00627	24.5	.01617
Rodney	32	10.5	.00693	21.5	.01419
Roelyn	32	13	.00858	19	.01254
Rogers	35	26	.01716	9	.00594
Roland	32	18	.01188	14	.00924
Rolfe	34	10	.00660	24	.01584
*Rome	32	35	.02310	3–	.00198–
*Roscoe	32	36.5	.02409	4.5–	.00297–
*Rosebrock	29	30.5	.02013	1.5–	.00099–
*Rose Hill	32	26	.01716	6	.00396
Ross	32	18	.01188	14	.00924
Rossie	34	7	.00462	27	.01782
Rowan	32	14	.00924	18	.01188
Rowley	32	24.5	.01617	7.5	.00495
Royal	34	7	.00462	27	.01782
*Rubio	32	35	.02310	3–	.00198–

* Rates apply only by truck. No rail rates published.
"–" Indicates rate higher from Rock Rapids than from Enid.

EXHIBIT 9—Continued

Destinations in Iowa	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Rudd	34	16.5	.01089	17.5	.01155
*Runnells	29	18.5	.01221	10.5	.00693
*Russell	29	24.5	.01617	4.5	.00297
Rust	32	19	.01254	13	.00858
Ruthven	34	9	.00594	25	.01650
*Rutledge	32	29	.01914	3	.00198
Rutland	34	11.5	.00759	22.5	.01485
Ryan	35	26	.01716	9	.00594
St. Ansgar	37	18	.01188	19	.01254
St. Anthony	32	18	.01188	14	.00924
St. Benedict	34	15	.00990	19	.01254
*St. Charles	29	20	.01320	9	.00594
*St. Marys	29	19.5	.01287	9.5	.00627
St. Olaf	37	26	.01716	11	.00726
*Sabula	35	40	.02640	5–	.00330–
Sac City	32	11.5	.00759	20.5	.01353
*Salem	32	38	.02508	6–	.00396–
Salix	32	8.5	.00561	23.5	.01551
Sanborn	34	7	.00462	27	.01782
*Sand Prairie	31	38	.02508	7–	.00462–
*Sand Spring	35	30.5	.02013	4.5	.00297
*Sandusky	31	40	.02640	9–	.00594–
Santiago	32	18.5	.01221	13.5	.00891
*Sawyer	31	40	.02640	9–	.00594–
Saylor	32	18	.01188	14	.00924
Scarville	37	15.5	.01023	21.5	.01419
Schaller	32	11.5	.00759	20.5	.01353
Schleswig	32	15	.00990	17	.01122
*Scotch Grove	35	30.5	.02013	4.5	.00297
Scranton	32	15	.00990	17	.01122
*Scarboro	32	23	.01518	9	.00594
Secor	32	17	.01122	15	.00990
*Sedan	29	30.5	.02013	1.5–	.00099–
*Selection	29	26	.01716	3	.00198
*Selma	29	32	.02112	3–	.00198–
Seney	34	6.5	.00429	27.5	.01815
Sergeant Bluff	32	8	.00528	24	.01584
*Sewal	29	30.5	.02013	1.5–	.00099–
Sexton	34	13	.00858	12	.01386
*Seymour	29	29	.01914	–	–
*Shaffton	35	40	.02640	5–	.00330–
*Shambaugh	29	24.5	.01617	4.5	.00297
*Shannon City	29	26	.01716	3	.00198
*Sharpsburg	29	23	.01518	6	.00396
Sheffield	34	15.5	.01023	18.5	.01221
Shelby	29	20	.01320	9	.00594
Sheldahl	32	17	.01122	15	.00990
Sheldon	34	5.5	.00363	28.5	.01881
Shell Rock	32	18	.01188	14	.00924
Shellsburg	32	23	.01518	9	.00594
*Shenandoah	29	19.5	.01287	9.5	.00627
*Shepard	29	24.5	.01617	4.5	.00297
Sherman	32	16.5	.01089	15.5	.01023
Sherwood	32	13.5	.00891	18.5	.01221
Shipley	32	18	.01188	14	.00924
*Shopton	29	40	.02640	11–	.00726–

* Rates apply only by truck. No rail rates published.
"–" Indicates rate higher from Rock Rapids than from Enid.

[fol. 489] EXHIBIT 9—Continued

Destinations in Iowa	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Sibley	34	5	.00330	29	.01914
*Sidney	29	20.5	.01353	8.5	.00561
*Sigourney	32	27.5	.01815	4.5	.00297
*Silver City	29	17.5	.01155	11.5	.00759
Sinclair	32	18	.01188	14	.00924
Sioux Center	34	6	.00396	28	.01848
Sioux City	32	9	.00594	23	.01518
Sioux Rapids	34	8.5	.00561	25.5	.01683
Slater	32	16.5	.01089	15.5	.01023
Slifer	32	13	.00858	19	.01254
Sloan	32	9	.00594	23	.01518
Smithland	32	10.5	.00693	21.5	.01419
*Snodgrass	29	35	.02310	6-	.00396
Solberg	32	14	.00924	18	.01188
Soldier	32	14	.00924	18	.01188
*Solomon	29	18.5	.01221	10.5	.00693
Solon	32	27.5	.01815	4.5	.00297
Somers	32	12.5	.00825	19.5	.01287
South Amana	32	27.5	.01815	4.5	.00330
*South English	32	30.5	.02013	1.5	.00099
*South Ottumwa	29	29	.01914	-	-
*Spaulding	29	18.5	.02121	10.5	.00693
Specht's Ferry	35	31	.02046	4	.00264
Spencer	34	9	.00594	25	.01650
*Sperry	32	38	.02508	6-	.00396-
Spirit Lake	34	7.5	.00495	26.5	.01749
*Sprague ville	35	40	.02640	5-	.00330
Spring Fountain	34	19	.01254	15	.00990
*Spring Grove	32	42	.02772	10-	.00660-
*Spring Hill	29	19.5	.01287	9.5	.00627
Springville	35	29	.01914	6	.00396
Stacyville	37	17.5	.01155	19.5	.01287
Stanhope	32	14.5	.00957	17.5	.01155
Stanley	35	24.5	.01617	10.5	.00693
*Stanton	29	20.5	.01353	8.5	.00561
Stanwood	35	30.5	.02013	4.5	.00297
State Center	32	18	.01188	14	.00924
Steamboat Rock	32	17	.01122	15	.00990
*Stennett	29	21	.01386	8	.00528
*Steuben	29	32	.02112	3-	.00198-
Stevens	37	12	.00792	25	.01650
Stilson	34	13.5	.00891	20.5	.01353
*Stockport	32	35	.02310	3-	.00198-
Stockton	32	30.5	.02013	1.5	.00099
Stone City	35	29	.01914	6	.00396
Stonega	32	14.5	.00957	17.5	.01155
Storm Lake	32	8.5	.00561	23.5	.01551
Story City	32	18.5	.01221	13.5	.00891
Stout	32	18	.01188	14	.00924
Stowes Ranch	32	18	.01188	14	.00924
*Strahan	29	18.5	.01221	10.5	.00693
Stratford	32	14.5	.00957	17.5	.01155
Strawberry Point	35	24.5	.01617	10.5	.00693
Struble	34	6.5	.00429	27.5	.01815

* Rates apply only by truck. No rail rates published.
"-" Indicates rate higher from Rock Rapids than from Enid.

EXHIBIT 9—Continued

Destinations in Iowa	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Stuart	29	20	.01320	9	.00594
*Sugar Creek	29	40	.02640	11-	.00726-
*Sully	32	27.5	.01815	4.5	.00297
Sulphur Springs	32	9	.00594	23	.01518
*Summerset	29	19	.01254	10	.00660
Summitt	32	16	.01056	16	.01056
Sumner	34	19	.01254	15	.00990
Sunbury	35	30.5	.02013	4.5	.00297
Superior	34	7.5	.00495	26.5	.01749
Sutherland	34	7	.00462	27	.01782
Swaledale	34	15	.00990	19	.01254
*Swan	29	19	.01254	10	.00660
Swanwood	32	18	.01188	14	.00924
Swea City	37	10.5	.00693	26.5	.01749
*Sweetland	32	36.5	.02409	4.5-	.00297-
Swisher	32	27.5	.01815	4.5	.00297
*Taintor	32	26	.01716	6	.00396
*Talmage	29	23	.01518	6	.00396
[fol. 490]					
Tama	00	20	.01320	12	.00792
Tara	32	12.5	.00825	19.5	.01287
*Teeds Grove	35	38	.02508	3-	.00198-
Templeton	32	16.5	.01089	15.5	.01023
*Tennant	32	16.5	.01089	15.5	.01023
Terril	34	7.5	.00495	26.5	.01749
*Thayer	29	26	.01716	3	.00198
Thompson	37	13	.00858	24	.01584
Thor	34	13	.00858	21	.01386
*Thornburg	32	29	.01914	3	.00198
Thornton	34	15	.00990	19	.01254
Thorpe	35	24.5	.01617	10.5	.00693
Thrall	34	13	.00858	21	.01386
Ticonic	32	11	.00726	21	.01386
Tiffin	32	29	.01914	3	.00198
*Tilé Works	35	40	.02640	5-	.00330
*Tilton	32	27.5	.01815	4.5	.00297-
*Tingley	29	26	.01716	3	.00198
Tipton	35	30.5	.02013	4.5	.00297
Titonka	37	15	.00990	22	.01452
*Titus	32	33.5	.02211	1.5-	.00099-
Toddville	32	24.5	.01617	7.5	.00495
*Togo	29	30.5	.02013	1.5-	.00099-
Toledo	32	20	.01320	12	.00792
Toeterville	37	17	.01122	20	.01320
*Toronto	35	33.5	.02211	1.5	.00099
*Tracy	29	23	.01518	6	.00396
Traer	32	19.5	.01287	12.5	.00825
*Trask	29	27.5	.01815	1.5	.00099
Tripoli	34	19	.01254	15	.00990
*Truro	29	21	.01386	8	.00528
Tuckers	32	18.5	.01221	13.5	.00891
Turin	32	11.5	.00759	10.5	.00693
*Turkey River	35	30.5	.02013	4.5	.00297

* Rates apply only by truck. No rail rates published.
"-" Indicates rate higher from Rock Rapids than from Enid.

EXHIBIT 9—Continued

Destinations in Iowa	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Turner	32	21.5	.01419	10.5	.00693
*Tuskeege	29	32	.02112	3–	.00198–
*Udell	29	29	.01914	–	–
Ulmer	32	13.5	.00891	18.5	.01221
*Underwood	29	17	.01122	12	.00792
Union	32	17.5	.01155	14.5	.00957
*Unionville	29	29	.01914	–	–
Urbana	32	23	.01518	9	.00594
Urbandale	29	18.5	.01221	10.5	.00693
Ute	32	14	.00924	18	.01188
Vail	32	15	.00990	17	.01122
Valeria	32	18.5	.01221	13.5	.00891
*Valley Jct.	29	17.5	.01155	11.5	.00759
*Vancleve	32	24.5	.01617	7.5	.00495
Van Horne	32	21.5	.01419	10.5	.00693
Van Meter	29	18.5	.01221	10.5	.00693
*Van Wert	29	26	.01716	3	.00198
Varina	34	9.5	.00627	24.5	.01617
Ventura	34	14.5	.00957	19.5	.01287
Vera	32	26	.01716	6	.00396
*Verdi	32	33.5	.02211	1.5–	.00099–
Victor	32	24.5	.01617	7.5	.00495
*Viele	31	40	.02640	9–	.00594–
*Villisca	29	21	.01386	8	.00528
Vincent	32	13.5	.00891	18.5	.01221
Vining	32	20.5	.01353	11.5	.00759
Vinton	32	21.5	.01419	10.5	.00693
Viola	35	29	.01914	6	.00396
Voorhees	32	19	.01254	13	.00858
Wadleigh	32	13	.00858	19	.01254
Wagner	32	17	.01122	15	.00990
*Walcott	32	35	.02310	3–	.00198–
Wald	35	30.5	.02013	4.5	.00297
Walford	32	27.5	.01815	4.5	.00297
Walker	32	24.5	.01617	7.5	.00495
Waller	34	19	.01254	15	.00990
[fol. 491]					
Wallingford	34	8	.00528	26	.01716
Wall Lake	32	14.5	.00957	17.5	.01155
Walnut	29	20	.01320	9	.00594
*Wapello	32	35	.02310	3–	.00198–
*Wardville	32	24.5	.01617	7.5	.00495
Ware	34	9	.00594	25	.01650
*Warren	29	36.5	.02409	7.5–	.00495–
Washburn	32	20	.01320	12	.00792
*Washington	32	32	.02112	–	–
Washita	32	8	.00528	24	.01584
Waterloo	32	19	.01254	13	.00858
*Waterville	37	29	.01914	8	.00528
Watkins	32	24.5	.01617	7.5	.00495
*Waucoma	34	20.5	.01353	13.5	.00891
Waukee	32	16.5	.01089	15.5	.01023
*Waukon	37	29	.01914	8	.00528

* Rates apply only by truck. No rail rates published.
"–" Indicates rate higher from Rock Rapids than from Enid.

EXHIBIT 9—Continued

Destinations in Iowa	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
*Waukon Jct.	37	27.5	.01815	9.5	.00627
*Waupeton	35	30.5	.02013	4.5	.00297
Waverly	32	19	.01254	13	.00858
*Wayland	32	33.5	.02211	1.5-	.00099-
Webb	34	9	.00594	25	.01650
*Webster	32	29	.01914	3	.00198
Webster City	32	14	.00924	18	.01188
*Weldon	29	26	.01716	3	.00198
*Wellman	32	33.5	.02211	1.5-	.00099-
Wellsburg	32	17	.01122	15	.00990
*Wellston	32	33.5	.02211	1.5-	.00099-
*Welton	35	35	.02310	-	-
Wesley	34	13	.00858	21	.01386
West Bend	34	10	.00660	24	.01584
West Branch	32	29	.01914	3	.00198
*West Burlington	32	40	.02640	8-	.00528-
West Charles City	34	19	.01254	15	.00990
*West Chester	32	32	.02112	-	-
*West Clinton	35	36.5	.02409	1.5-	.00099-
Westfield	34	8	.00528	25	.01716
West Ft. Dodge	32	13.5	.00891	18.5	.01221
Westgate	34	19	.01254	15	.00990
*West Grove	29	30.5	.02013	1.5-	.00099-
*West Keithsburg	32	40	.02640	8-	.00528-
West Le Mars	34	7	.00462	27	.01782
West Liberty	32	30.5	.02013	1.5	.00099
*Weston	29	16.5	.01089	12.5	.00825
*West Point	31	38	.02508	7-	.00462-
West Side	32	15	.00990	17	.01122
West Union	37	24.5	.01617	12.5	.00825
Westview	34	10	.00660	24	.01584
*Wever	32	42	.02772	10-	.00660-
*What Cheer	32	27.5	.01815	4.5	.00297
*Wheatland	35	32	.02112	3	.00198
Wheelerwood	37	15.5	.01023	21.5	.01419
*White Cloud	29	18	.01188	11	.00726
Whiting	32	10	.00660	22	.01452
Whittemore	34	9.5	.00627	24.5	.01617
Whitten	32	17.5	.01155	14.5	.00957
*Wick	29	19.5	.01287	9.5	.00627
Wightman	32	13.5	.00891	18.5	.01221
Wilke	32	15.5	.01023	16.5	.01089
Williams	32	15	.00990	17	.01122
*Williamsburg	32	30.5	.02013	1.5	.00099
*Williamson	29	23	.01518	6	.00396
*Willit	29	36.5	.02409	7.5-	.00495-
Wilton	32	30.5	.02013	1.5	.00099
*Winfield	32	35	.02310	3-	.00198-
Winklemans	32	15	.00990	17	.01122
Winslow	32	19	.01254	13	.00858
*Winterset	29	21.5	.01419	7.5	.00495
Winthrop	35	24.5	.01617	10.5	.00693
Wiota	29	20	.01320	9	.00594
Witmer	35	30.5	.02013	4.5	.00297

* Rates apply only by truck. No rail rates published.
"-" Indicates rate higher from Rock Rapids than from Enid.

EXHIBIT 9—Continued

Destinations in Iowa	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Woden	37	14.5	.00957	22.5	.01485
Wolf	32	14	.00924	18	.01188
Woodbine	32	15	.00990	17	.01122
*Woodburn	29	26	.01716	3	.00198
[fol. 492]					
Woodward	32	16	.01056	16	.01056
Woolstock	32	14	.00924	18	.01188
*Worthington	35	30.5	.02013	4.5	.00297
*Wright	32	26	.01716	6	.00396
*Wyman	32	35	.02310	3-	.00198-
*Wyoming	35	32	.02112	3	.00198
Yale	32	16	.01056	16	.01056
*Yarmouth	32	36.5	.02409	4.5-	.00297-
Yetter	32	13.5	.00891	18.5	.01221
*Yorkshire	32	17.5	.01155	14.5	.00957
Young	32	27.5	.01815	14.5	.00957
*Zacharys	29	19.5	.01287	9.5	.00627
Zaneta	32	18.5	.01221	13.5	.00891
Zearing	32	18	.01188	14	.00924

* Rates apply only by truck. No rail rates published.
"-" Indicates rate higher from Rock Rapids than from Enid.

[fol. 493] EXHIBIT 10

Supplement No. 1—Issued June 20, 1941

Destinations in Minnesota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Ada	54	37	.02442	17	.01122
*Adolph	46	40	.02640	6	.00396
Airlie	36	7	.00462	29	.01914
Aitkins	52	32	.02112	20	.01320
Akeley	55	36	.02376	19	.01254
Albertville	39	20	.01320	19	.01254
*Allen Jct.	54	46	.03036	8	.00528
Alpha	36	8.5	.00561	27.5	.01815
Amiret	36	10	.00660	26	.01716
Andover	40	21	.01386	19	.01254
*Angora	58	48	.03168	10	.00660
Anoka	39	21	.01386	18	.01188
Appleton	43	18	.01188	25	.01650
Arco	40	10	.00660	30	.01980
*Aurora	54	46	.03036	8	.00528
Automba	52	32	.02112	20	.01320
Averell	54	34	.02244	20	.01320
Avoca	36	7	.00462	29	.01914
Backus	55	34	.02244	21	.01386
Bain	52	35	.02310	17	.01122
Barrows	47	25.5	.01683	21.5	.01419
Barry	47	22.5	.01485	24.5	.01617
Baxter	47	27.5	.01815	19.5	.01287
Beardsley	47	23	.01518	24	.01584
Becker	39	21	.01386	18	.01188
Belle Prairie	47	22.5	.01485	24.5	.01617
Bellingham	45	16	.01056	29	.01914
Bemidji	55	39.5	.02607	15.5	.01023
Bena	55	39.5	.02607	15.5	.01023
Benson	41	16	.01056	25	.01650
Bethel	40	22	.01452	18	.01188
Big Falls	64	48	.03168	16	.01056
Big Lake	39	21	.01386	18	.01188
Bingham Lake	36	7.5	.00495	28.5	.01881
*Biwabik	54	48	.03168	6	.00396
Blackduck	61	44	.02904	17	.01122
Borup	54	35.5	.02343	18.5	.01221
Brainerd	47	25.5	.01683	21.5	.01419
*Breda	51	44	.02904	7	.00462
Brewster	36	6.5	.00429	29.5	.01947
Brimson	51	44	.02904	7	.00462
*Brooklyn	54	46	.03036	8	.00528
Brookston	48	35	.02310	13	.00858
Browns Valley	47	25	.01650	22	.01452
Buhl	54	41	.02706	13	.00858
*Burnett	48	42	.02772	6	.00396
Burr	45	12	.00792	33	.02178
Burtrum	43	21.5	.01419	21.5	.01419
Butterfield	36	9	.00504	27	.01782
Callaway	54	33.5	.02211	20.5	.01353
Camp Ripley Jct.	47	22.5	.01485	24.5	.01617
Canby	45	11.5	.00759	33.5	.02211
Cass Lake	55	39	.02574	16	.01056

* Rates apply only by truck. No railrates published.

EXHIBIT 10—Continued

Destinations in Minnesota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Cedar	40	21.5	.01419	18.5	.01221
Cedar Lake	52	32	.02112	20	.01320
Chandler	36	7	.00462	29	.01914
Chisholm	54	41	.02706	13	.00858
Clarkfield	37	12.5	.00825	24.5	.01617
Clear Lake	39	21	.01386	18	.01188
Clearwater	39	20	.01320	19	.01254
Clinton	47	20.5	.01353	26.5	.01749
Clontarf	43	17	.01122	26	.01716
Cohasset	55	39	.02574	16	.01056
*Colby	54	46	.03036	8	.00528
Cold Springs	39	19	.01254	20	.01320
[fol. 494]					
Comfrey	36	10	.00660	26	.01716
*Cook	58	50	.03300	8	.00528
Coon Creek	39	20	.01320	19	.01254
Corona	48	32	.02112	16	.01056
Correll	47	21	.01386	26	.01716
Cottonwood	36	11.5	.00759	24.5	.01617
Cromwell	48	32	.02112	16	.01056
Crow Wing	47	25.5	.01683	21.5	.01419
*Culver	48	42	.02772	6	.00396
Currie	36	11.5	.00759	24.5	.01617
Cushing	47	24.5	.01617	22.5	.01485
Cyrus	43	21.5	.01419	21.5	.01419
Danvers	43	17	.01122	26	.01716
*Darby Jct	52	44	.02904	8	.00528
Darling	47	22.5	.01485	24.5	.01617
Dayton	39	21	.01386	18	.01188
Deer River	55	39	.02574	16	.01056
Deerwood	52	31.5	.02079	20.5	.01353
DeGraff	41	16	.01056	25	.01650
Delft	36	8.5	.00561	27.5	.01815
Dorset	54	35	.02310	19	.01254
Dovray	36	11	.00726	25	.01650
Dundee	36	7	.00462	29	.01914
Dunnell	36	8.5	.00561	27.5	.01815
*Eagles Nest	58	48	.03168	10	.00660
East Lake	52	32	.02112	20	.01320
Edgerton	36	7	.00462	29	.01914
Elk River	39	21	.01386	18	.01188
*Embarrass	55	48	.03168	7	.00462
Enfield	39	20	.01320	19	.01254
*Eveleth	54	48	.03168	6	.00396
*Fairbanks	52	44	.02904	8	.00528
Farley	61	42	.02772	19	.01254
Federal Dam	55	38	.02508	17	.01122
Felton	54	35.5	.02343	18.5	.01221
Flensburg	43	21.5	.01419	21.5	.01419
Floodwood	52	36	.02376	16	.01056
Florence	36	8	.00528	28	.01848
Foley	40	21	.01386	19	.01254
*Forbes	52	44	.02904	8	.00528
Forest Lake	40	21	.01386	19	.01254
Fort Ripley	47	25.5	.01683	21.5	.01419

* Rates apply only by truck. No rail rates published.

EXHIBIT 10—Continued

Destinations in Minnesota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Freeport	43	21.5	.01419	21.5	.01419
Fulda	36	7	.00462	29	.01914
Funkley	61	45	.02970	16	.01056
Gemmell	64	46.5	.03069	17.5	.01155
Georgetown	54	34	.02244	20	.01320
*Gilbert	54	48	.03168	6	.00396
Glenwood	43	20	.01320	23	.01518
Graceville	47	22	.01452	25	.01650
Grand Falls	67	48	.03168	19	.01254
*Grand Lake	48	42	.02772	6	.00396
Grand Rapids	55	39	.02574	16	.01056
Granite Falls	36	12.5	.00825	23.5	.01551
Green Valley	36	11	.00726	25	.01650
Grey Eagle	43	21.5	.01419	21.5	.01419
Guthrie	55	39	.02574	16	.01056
Hackensack	55	34	.02244	21	.01386
Hadley	36	7	.00462	29	.01914
Halstad	54	36.5	.02409	17.5	.01155
Hancock	43	18.5	.01221	24.5	.01617
Hanley Falls	36	12.5	.00825	23.5	.01551
Hardwick	34	5.5	.00363	28.5	.01881
*Harney	51	40	.02640	11	.00726
Hasty	39	20	.01320	19	.01254
Hatfield	36	7	.00462	29	.01914
Hawick	39	15	.00990	24	.01584
Hayden	47	27.5	.01815	19.5	.01287
Haydenville	44	12.5	.00825	31.5	.02079
[fol. 495]					
Hazel Run	37	12.5	.00825	24.5	.01617
Hendricks	41	10.5	.00692	30.5	.02013
Hendrum	54	35	.02310	19	.01254
Heron Lake	36	7	.00462	29	.01914
Hibbing	54	41	.02706	13	.00858
Hillman	47	26	.01716	21	.01386
Hines	61	42.5	.02805	18.5	.01221
Hitterdal	54	35	.02310	19	.01254
Holland	36	7	.00462	29	.01914
Holloway	43	18	.01188	25	.01650
*Hornby	52	44	.02904	8	.00528
Hugo	40	21	.01386	19	.01254
*Hull Jct.	52	44	.02904	8	.00528
Ihlem	36	6.5	.00429	29.5	.01947
International Falls	67	51	.03366	16	.01056
Iona Lake	36	7	.00462	29	.01914
*Iron Jct.	53	46	.03036	7	.00462
Ivanhoe	40	10	.00660	30	.01980
Iverson	48	32	.02112	16	.01056
Jackson	36	8	.00528	28	.01848
Jasper	36	6	.00396	30	.01980
Jeffers	36	9	.00594	27	.01782
Jenkins	55	30	.01980	25	.01650
Johnson	47	21	.01386	26	.01716
Kelliher	61	45	.02970	16	.01056
Kelly Lake	54	41	.02706	13	.00858
Kenneth	34	5.5	.00363	28.5	.01881

* Rates apply only by truck. No rail rates published.

EXHIBIT 10—Continued

Destinations in Minnesota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Kerkhoven	40	15	.00990	25	.01650
Kimberly	52	32	.02112	20	.01320
Kinbrae	36	7	.00462	29	.01914
Klondyke	52	29.5	.01947	22.5	.01485
*Knife River	48	40	.02640	8	.00528
Kragnes	54	33	.02178	21	.01386
Lakefield	36	7.5	.00495	28.5	.01881
Lake Hubert	55	28.5	.01881	26.5	.01749
Lake Wilson	36	7	.00462	29	.01914
Lamberton	36	10	.00660	26	.01716
Lansford	52	32	.02112	20	.01320
Laporte	55	38.5	.02541	16.5	.01089
Lavinia	61	41.5	.02739	19.5	.01287
Lawler	52	32	.02112	20	.01320
Lennox	47	25.5	.01683	21.5	.01419
Lincoln	47	24.5	.01617	22.5	.01485
Lismore	34	6	.00396	28	.01848
Little Falls	43	21.5	.01419	21.5	.01419
Littlefork	67	51	.03366	16	.01056
Loerch	52	27.5	.01815	24.5	.01617
Lorne	36	12.5	.00825	23.5	.01551
Louisburg	45	16.5	.01089	28.5	.01881
Lynd	36	9	.00594	27	.01782
McGregor	52	32	.02112	20	.01320
*McKinley	54	48	.03168	6	.00396
*McNair	51	44	.02904	7	.00462
*Macon	54	46	.03036	8	.00528
Maple Grove	39	20	.01320	19	.01254
Margie	64	47	.03102	17	.01122
Marietta	45	12.5	.00825	32.5	.02145
Marshall	36	10	.00660	26	.01716
Melrose	43	21.5	.01419	21.5	.01419
Merrifield	55	27	.01782	28	.01848
Milan	41	21	.01386	20	.01320
Miloma	36	7	.00462	29	.01914
Minnesota	41	10	.00660	31	.02046
*Mitchell	54	46	.03036	8	.00528
Mizpah	64	46	.03036	18	.01188
Monterey	36	10	.00660	26	.01716
Montevideo	38	22	.01452	16	.01056
Monticello	39	20	.01320	19	.01254
Morris	43	19	.01254	24	.01584
Motley	47	27.5	.01815	19.5	.01287
*Mountain Iron	54	46	.03036	8	.00528
Mountain Lake	36	8.5	.00561	27.5	.01815
[fol. 496]					
*Munger	46	40	.02640	6	.00396
Murdock	41	15.5	.01023	25.5	.01683
Nakoda	67	51	.03366	16	.01056
Nary	55	39	.02574	16	.01056
Nassau	45	15.5	.01023	29.5	.01947
Nevis	54	35	.02310	19	.01254
New Prairie	43	21.5	.01419	21.5	.01419
Niswa	55	28.5	.01881	26.5	.01749
Northome	61	45	.02970	16	.01056

* Rates apply only by truck. No rail rates published.

EXHIBIT 10—Continued

Destinations in Minnesota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Odessa	47	20.5	.01353	26.5	.01749
Ogema	54	35	.02310	19	.01254
Okabena	36	7	.00462	29	.01914
Onamia	47	27.5	.01815	19.5	.01287
Ormsby	36	10.5	.00693	25.5	.01683
*Orr	61	52	.03432	9	.00594
Ortonville	47	20.5	.01353	26.5	.01749
Osseo	39	20	.01320	19	.01254
Palisade	52	33.5	.02211	18.5	.01221
*Palmers	48	40	.02640	8	.00528
Parent	40	21	.01386	19	.01254
Paynesville	39	15.5	.01023	23.5	.01551
Pennock	40	15	.00990	25	.01650
Pequot	55	30	.01980	25	.01650
Perley	54	34	.02244	20	.01320
*Petit	54	48	.03168	6	.00396
Philbrook	47	26	.01716	21	.01386
Pillager	47	27.5	.01815	19.5	.01287
Pine River	55	31.5	.02079	23.5	.01551
Pipestone	36	7	.00462	29	.01914
Porter	44	10.5	.00693	33.5	.02211
Portage Lake	55	38	.02508	17	.01122
Princeton	40	21.5	.01419	18.5	.01221
*Proctor	46	40	.02640	6	.00396
*Rainy Jct.	54	48	.03168	6	.00396
Randall	47	23.5	.01551	23.5	.01551
Reading	34	6.5	.00429	27.5	.01815
Remer	55	38	.02508	17	.01122
*Reno (St. Louis Co.)	52	44	.02904	8	.00528
Revere	36	10	.00660	26	.01716
Richmond	39	18	.01188	21	.01386
*Ridge	55	48	.03168	7	.00462
*Robinson	58	50	.03300	8	.00528
Rockville	39	20	.01320	19	.01254
Rogers	39	20	.01320	19	.01254
Rosby	55	39	.02574	16	.01056
Roscoe	39	17	.01122	22	.01452
Rossburg	52	32	.02112	20	.01320
Russell	36	8.5	.00561	27.5	.01815
Ruthton	36	7.5	.00495	28.5	.01881
*Saginaw	48	40	.02640	8	.00528
St. Augusta	39	20	.01320	19	.01254
St. Cloud	39	21	.01386	18	.01188
St. James	36	10.5	.00693	25.5	.01683
Sanborn	36	10	.00660	26	.01716
Sauk Center	43	21.5	.01419	21.5	.01419
Sauk Rapids	39	21	.01386	18	.01188
Sawyer	48	32	.02112	16	.01056
*Sax	51	44	.02904	7	.00462
Schley	55	39	.02574	16	.01056
*Scott	54	44	.02904	10	.00660
Sedan	43	20	.01320	23	.01518
Sherburn	36	9.5	.00627	26.5	.01749
*Sherwood	54	46	.03036	8	.00528
Shovel Lake	52	37.5	.02475	14.5	.00957
*Silica	53	44	.02904	9	.00594

* Rates apply only by truck. No rail rates published.

EXHIBIT 10—Continued

Destinations in Minnesota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
*Skibo	53	46	.03036	7	.00462
Slayton	36	7	.00462	29	.01914
South Hibbing	54	41	.02706	13	.00858
*Sparta	54	48	.03168	6	.00396
[fol. 497]					
Spaulding	43	21.5	.01419	21.5	.01419
Staples	47	27.5	.01815	19.5	.01287
Starbuck	43	21.5	.01419	21.5	.01419
Storden	36	10	.00660	26	.01716
*Summit	54	21	.01386	33	.02178
Swan River	52	37	.02442	15	.00990
Swanville	43	21.5	.01419	21.5	.01419
Swatara	52	36.5	.02409	15.5	.01023
Sylvan	47	27.5	.01815	19.5	.01287
Syre	54	37	.02442	17	.01122
*Taft	52	42	.02772	10	.00660
Tamarack	48	32	.02112	16	.01056
Tenstrike	61	42	.02772	19	.01254
Tobique	55	38	.02508	17	.01122
*Toivola	52	44	.02904	8	.00528
Topeka	47	24	.01584	23	.01518
*Tower	57	48	.03168	9	.00594
*Tower Jct.	57	48	.03168	9	.00594
Tracy	36	10	.00660	26	.01716
Trosky	36	6	.00396	30	.01980
Turtle River	61	42	.02772	19	.01254
Twin Valley	54	38	.02508	16	.01056
*Two Harbors	48	42	.02772	6	.00396
Ulen	54	35	.02310	19	.01254
Villard	43	21.5	.01419	21.5	.01419
Virginia	54	41	.02706	13	.00858
*Wahlsten	56	48	.03168	8	.00528
*Waldo	48	42	.02772	6	.00396
Walker	55	37	.02442	18	.01188
Walnut Grove	36	10	.00660	26	.01716
Warba	55	39	.02574	16	.01056
Ward Springs	43	21.5	.01419	21.5	.01419
Watson	40	21.5	.01419	18.5	.01221
Waubun	54	36.5	.02409	17.5	.01155
Westbrook	36	10.5	.00693	25.5	.01683
Westbury	54	32	.02112	22	.01452
Westport	43	21.5	.01419	21.5	.01419
Wheelock	47	27.5	.01815	19.5	.01287
*Whyte	53	44	.02904	9	.00594
Wilder	36	7	.00462	29	.01914
Wilmont	34	6.5	.00429	27.5	.01815
*Wilpen	54	46	.03036	8	.00528
Windom	36	7.5	.00495	28.5	.01881
*Winton	61	50	.03300	11	.00726
*Wolf	54	46	.03036	8	.00528
Woodstock	36	7	.00462	29	.01914
Wright	48	32	.02112	16	.01056
Wyoming	40	22	.01452	18	.01188
*Zim	52	44	.02904	8	.00528
Zimmerman	40	23	.01518	17	.01122

* Rates apply only by truck. No rail rates published.

Folio 498 EXHIBIT 10—Continued

Effective June 11, 1941

Destinations in Minnesota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Ada	50	37	.02442	13	.00858
Adams	37	17.5	.01155	19.5	.01287
*Adolph	47	40	.02640	7	.00462
Adrian	34	5.5	.00363	28.5	.01881
*Afton	37	20.5	.01353	17.5	.01155
Airlie	37	7	.00462	30	.01980
Aitkins	51	32	.02112	19	.01254
Akeley	50	36	.02376	14	.00924
Albany	42	21.5	.01419	20.5	.01353
Alberta	46	19.5	.01287	26.5	.01749
Albert Lea	37	15.5	.01023	21.5	.01419
Albertville	41	20	.01320	21	.01386
*Alborn	49	42	.02772	7	.00462
Alden	37	15.5	.01023	21.5	.01419
Aldrich	49	27.5	.01815	21.5	.01419
Alexandria	46	22	.01452	24	.01584
*Alger	49	42	.02772	7	.00462
*Allen Jct.	53	46	.03036	7	.00462
Almora	49	26.5	.01749	22.5	.01485
Alpha	37	8.5	.00561	28.5	.01881
*Altura	37	23	.01518	14	.00924
Alvarado	62	44	.02904	18	.01188
Amboy	37	13.5	.00891	23.5	.01551
Amiret	37	10	.00660	27	.01782
Andover	41	21	.01386	20	.01320
*Angora	59	48	.03168	11	.00726
Angus	62	42	.02772	20	.01320
Annandale	39	20	.01320	19	.01254
Anoka	41	21	.01386	20	.01320
Antlers Park	37	18	.01188	19	.01254
Appleton	42	18	.01188	24	.01584
Arco	43	10	.00660	33	.02178
Argyle	62	44	.02904	18	.01188
Arlington	37	14.5	.00957	22.5	.01485
Armstrong	37	15.5	.01023	21.5	.01419
Arthyde	51	32	.02112	19	.01254
Asbury	37	12.5	.00825	24.5	.01617
Ashby	49	27.5	.01815	21.5	.01419
Askov	41	28.5	.01881	12.5	.00825
Atwater	37	14.5	.00957	22.5	.01485
Audubon	51	33	.02178	18	.01188
*Augusta	37	19	.01254	18	.01188
*Aurora	53	46	.03036	7	.00462
Austin	37	17	.01122	20	.01320
Automba	51	32	.02112	19	.01254
Averill	50	34	.02244	16	.01056
Avoca	37	7	.00462	30	.01980
Avon	42	21.5	.01419	20.5	.01353
Backus	50	34	.02244	16	.01056
Badger	63	48	.03168	15	.00990
Bagley	57	42	.02772	15	.00990
Bain	51	35	.02310	16	.01056
Baker	51	33	.02178	18	.01188

* Rates apply only by truck. No rail rates published.

EXHIBIT 10—Continued

Destinations in Minnesota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Balaton	37	10	.00660	27	.01782
Bald Eagle	37	21	.01386	16	.01056
*Barker	41	33	.02178	8	.00528
Barnesville	51	33	.02178	18	.01188
Barnum	41	30.5	.02013	10.5	.00693
Baroda	37	15.5	.01023	21.5	.01419
Barrett	46	23.5	.01551	22.5	.01485
Barrows	46	25.5	.01683	20.5	.01353
Barry	46	22.5	.01485	23.5	.01551
Battle Lake	49	28	.01848	21	.01386
Baxter	46	27.5	.01815	18.5	.01221
Bayport	37	20.5	.01353	16.5	.01089
Boy River	50	38	.02508	12	.00792
Beardsley	46	23	.01518	23	.01518
Beaver Creek	34	5	.00330	29	.01914
[fol. 499]					
Becker	41	21	.01386	20	.01320
Bejou	57	39	.02574	18	.01188
Belden	41	30.5	.02013	10.5	.00693
Belgrade	42	20	.01320	22	.01452
Belle Plaine	37	15.5	.01023	21.5	.01419
Belle Prairie	46	22.5	.01485	23.5	.01551
Bellingham	42	16	.01056	26	.01716
Beltrami	57	40	.02640	17	.01122
Belview	37	12.5	.00825	24.5	.01617
Bemidji	50	39.5	.02607	10.5	.00693
Bena	50	39.5	.02607	10.5	.00693
Benson	39	16	.01056	23	.01518
Beroun	41	26.5	.01749	14.5	.00957
Bertha	49	26	.01716	23	.01518
*Bethany	37	23	.01518	14	.00924
Bethel	41	22	.01452	19	.01254
Big Falls	63	48	.03168	15	.00990
Big Lake	41	21	.01386	20	.0132
Bingham Lake	37	7.5	.00495	29.5	.01947
*Birch	50	42	.02772	8	.00528
Bird Island	37	23	.01518	14	.00924
*Biscay	37	22	.01452	15	.00990
*Biwabik	53	48	.03168	5	.00330
Bixby	37	16	.01056	21	.01386
Blackduck	60	44	.02904	16	.01056
Blakely	37	15	.00990	22	.01452
Blackhoof	41	32	.02112	9	.00594
Blomkest	37	28.5	.01881	8.5	.00561
Blooming Prairie	37	16	.01056	21	.01386
Bloomington	37	19	.01254	18	.01188
Blue Earth	37	12.5	.00825	24.5	.01617
Bluffton	51	28.5	.01881	22.5	.01485
Bock	41	22	.01452	19	.01254
Bombay	37	18	.01188	19	.01254
*Bongards	37	20	.01320	17	.01122
Borup	50	35.5	.02343	14.5	.00957
Bovey	54	41	.02706	13	.00858
Bowlus	42	21.5	.01419	20.5	.01353

* Rates apply only by truck. No rail rates published.

EXHIBIT 10—Continued

Destinations in Minnesota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Boyd	39	12.5	.00825	26.5	.01749
Braham	41	25	.01650	16	.01056
Brainerd	46	25.5	.01683	20.5	.01353
Brandon	46	26	.01716	20	.01320
Breckenridge	49	28.5	.01881	20.5	.01353
*Breda	47	44	.02904	3	.00198
Brewster	37	6.5	.00429	30.5	.02013
Bricelyn	37	13.5	.00891	23.5	.01551
Brimson	47	44	.02904	3	.00198
*Brooklyn	53	46	.03036	7	.00462
Brook Park	41	26.5	.01749	14.5	.00957
Brooks	60	42	.02772	18	.01188
Brookside	37	19	.01254	18	.01188
Brookston	46	35	.02310	11	.00726
Brooten	42	20	.01320	22	.01452
Browerville	49	24.5	.01617	24.5	.01617
Brownsdale	37	17	.01122	20	.0132
Browns Valley	46	25	.01650	21	.01386
*Brownsville	37	29	.01914	8	.00528
Brownton	37	23	.01518	14	.00924
Bruce	34	5	.00330	29	.01914
Bruno	41	29	.01914	12	.00792
Buffington	60	42	.02772	18	.01188
Buffalo	39	19.5	.01287	19.5	.01287
Buffalo Lake	37	23	.01518	14	.00924
Buhl	53	41	.02706	17	.01122
Burchard	37	10	.00660	27	.01782
*Burnett	46	42	.02772	4	.00264
*Burntside Lake	59	50	.03300	9	.00594
Burr	42	12	.00792	30	.01980
Burtrum	42	21.5	.01419	20.5	.01353
Butterfield	37	9	.00594	28	.01848
Byron	37	18	.01188	19	.01254
Cahill	37	18.5	.01221	18.5	.01221
*Calidonia	37	27.5	.01815	9.5	.00627
Callaway	50	33.5	.02211	16.5	.01089
[fol. 500]					
Calumet	54	41	.02706	13	.00858
Cambria	37	13.5	.00891	23.5	.01551
Cambridge	41	24	.01564	17	.01122
Campbell	49	26	.01716	23	.01518
Camp Ripley Jct.	46	22.5	.01485	23.5	.01551
Canby	42	11.5	.00759	30.5	.02013
*Cannon Falls	37	18.5	.01221	18.5	.01221
*Canton	37	23	.01518	14	.00924
Cardigan Jct.	37	19	.01254	18	.01188
Carlos	49	24	.01584	25	.01650
Carlton	41	32	.02112	9	.00594
Carthage Jct.	57	42	.02772	15	.00990
Carver	37	18	.01188	19	.01254
Castle Rock	37	17.5	.01155	19.5	.01287
Cass Lake	50	39	.02574	11	.00726
Cazenovia	40	7	.00462	33	.02178
Cedar	41	21.5	.01419	19.5	.01287

* Rates apply only by truck. No rail rates published.

EXHIBIT 10—Continued

Destinations in Minnesota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Cedar Lake	51	32	.02112	19	.01254
Cedar Mills	37	26.5	.01749	10.5	.00693
Centre City	41	23	.01518	18	.01188
Ceylon	37	12	.00792	25	.01650
Chandler	37	7	.00462	30	.01980
*Chanhassin	37	19	.01254	18	.01188
Chaska	37	19	.01254	18	.01188
Chatfield	37	21	.01386	16	.01056
Chisago City	41	23	.01518	18	.01188
Chisholm	53	41	.02706	12	.00792
Chokio	46	20	.01320	26	.01716
Christiania	37	18	.01188	19	.01254
Cisco	60	42	.02772	18	.01188
Clara City	37	13	.00858	24	.01584
Claremont	37	17	.01122	20	.01320
Clarissa	49	24.5	.01617	24.5	.01617
Clarkfield	39	12.5	.00825	26.5	.01749
Clarks Grove	37	15.5	.01023	21.5	.01419
*Claybank	37	20	.01320	17	.01122
Clearbrook	60	42	.02772	18	.01188
Clear Lake	41	21	.01386	20	.01320
Clearwater	41	20	.01320	21	.01386
Clements	37	12	.00792	25	.01650
Cleveland	37	14	.00924	23	.01518
Climax	57	38	.02508	19	.01254
Clinton	46	20.5	.01353	25.5	.01683
Clitheral	49	28	.01848	21	.01386
Clontarf	42	17	.01122	25	.01650
Cloquet	41	33	.02178	8	.00528
Cloverton	41	29.5	.01947	11.5	.00759
Cobden	37	13	.00858	24	.01584
Cohasset	50	39	.02574	11	.00726
Cokato	37	17	.01122	20	.01320
*Colby	53	46	.03036	7	.00462
Cold Springs	41	19	.01254	22	.01452
Coleraine	54	41	.02706	13	.00858
Collegeville	42	21.5	.01419	20.5	.01353
*Collis	49	22	.01452	27	.01782
Cologne	37	19	.01254	18	.01188
Comfrey	37	10	.00660	27	.01782
Comstock	51	33	.02178	18	.01188
Conger	37	14	.00924	23	.01518
*Cook	57	50	.03300	7	.00462
Coon Creek	41	20	.01320	21	.01386
Copas	39	21.5	.01419	17.5	.01155
Corona	46	32	.02112	14	.00924
Correll	46	21	.01386	25	.01650
*Cort	54	46	.03036	8	.00528
*Corvuso	37	27	.01782	10	.00660
Cosmos	37	27	.01782	10	.00660
Cottonwood	37	11.5	.00759	25.5	.01683
Courtland	37	13	.00858	24	.01584
Cromwell	46	32	.02112	14	.00924
Crookston	57	40	.02640	17	.01122
Crow Wing	46	25.5	.01683	20.5	.01353

* Rates apply only by truck. No rail rates published.

[fol. 501] EXHIBIT 10—Continued

Destinations in Minnesota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Crystal Bay	37	20	.01320	17	.01122
*Culver	46	42	.02772	4	.00264
Currie	37	11.5	.00759	25.5	.01683
Cushing	46	24.5	.01617	21.5	.01419
Cyrus	42	21.5	.01419	20.5	.01353
*Dahlgren	37	19	.01254	18	.01188
*Dakoto	37	27.5	.01815	9.5	.00627
Dale	51	33	.02178	18	.01188
Dalton	49	27.5	.01815	21.5	.01419
Danube	37	24.5	.01617	12.5	.00825
Danvers	42	17	.01122	25	.01650
*Darby Jct.	51	44	.02904	7	.00462
Darling	46	22.5	.01485	23.5	.01551
Darwin	37	16	.01056	21	.01386
Dassel	37	16.5	.01089	20.5	.01353
Davidson	57	42	.02772	15	.00990
Dawson	40	12.5	.00825	27.5	.01815
Dayton	41	21	.01386	20	.01320
Deer Creek	49	27.5	.01815	21.5	.01419
Deephaven	37	18	.01188	19	.01254
Deer River	50	39	.02574	11	.00726
Deerwiod	51	31.5	.02079	19.5	.01287
DeGraff	39	16	.01056	23	.01518
Delano	37	18.5	.01221	18.5	.01221
Delavan	37	13.5	.00891	23.5	.01551
Delft	37	8.5	.00561	28.5	.01881
Delhi	37	13.5	.00891	23.5	.01551
Delorme	60	42	.02772	18	.01188
Denham	51	33	.02178	18	.01188
Dennison	37	17.5	.01155	19.5	.01287
Dent	51	30.5	.02013	20.5	.01353
Detroit Lake	51	32	.02112	19	.01254
Dexter	37	18	.01188	19	.01254
Dilworth	51	33	.02178	18	.01188
Dodge Center	37	17.5	.01155	19.5	.01287
Donaldson	66	46	.03036	20	.01320
Donnelly	46	19.5	.01287	26.5	.01749
Doran	49	27	.01782	22	.01452
Dorothy	60	42	.02772	18	.01188
Dorset	50	35	.02310	15	.00990
*Douglas	37	19.5	.01287	17.5	.01155
*Dover	37	20.5	.01353	16.5	.01089
Dovray	37	11	.00726	26	.01716
Downer	51	33	.02178	18	.01188
Doyle	37	15.5	.01023	21.5	.01419
*Dresbach	37	27.5	.01815	9.5	.00627
Dudley	37	10	.00660	27	.01782
Duluth	41	33	.02178	8	.00528
*Duluth Jct.	37	21	.01386	16	.01056
Dumont	49	22	.01452	27	.01782
Dundas	37	17.5	.01155	19.5	.01287
Dundee	37	7	.00462	30	.01980
Dunnell	37	8.5	.00561	28.5	.01881
Duquette	41	30	.01980	11	.00726
Eagle Bend	49	26	.01716	23	.01518

* Rates apply only by truck. No rail rates published.

EXHIBIT 10—Continued

Destinations in Minnesota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Eagle Lane	37	14	.00924	23	.01518
*Eagles Nest	59	48	.03168	11	.00726
East Grand Forks	57	42	.02772	15	.00990
East Lake	51	32	.02112	19	.01254
Easton	37	13.5	.00891	23.5	.01551
Ebro	57	42	.02772	15	.00990
Echo	37	12.5	.00825	24.5	.01617
Eden	37	17.5	.01155	19.5	.01287
Eden Prairie	37	19	.01254	18	.01188
Eden Valley	39	20	.01320	19	.01254
Edgerton	37	7	.00462	30	.01980
*Eggleston	37	23	.01518	14	.00924
Elbow Lake	46	25	.01650	21	.01386
Eldred	57	40	.02640	17	.01122
*Elevator Bay	37	20.5	.01353	16.5	.01089
Elgin	37	20.5	.01353	16.5	.01089
Elizabeth	51	29.5	.01947	21.5	.01419
Elko	37	16	.01056	21	.01386
Elk River	41	21	.01386	20	.01320
[fol. 502]					
Elkton	37	19	.01254	18	.01188
Ellendale	37	15.5	.01023	21.5	.01419
Ellsworth	34	5	.00330	29	.01914
*Elmer	51	44	.02904	7	.00462
Elmore	37	14	.00924	23	.01518
Elrosa	42	20	.01320	22	.01452
*Ely	60	50	.03300	10	.00660
*Elysian	37	15.5	.01023	21.5	.01419
*Embarrass	50	48	.03168	2	.00132
Empire	37	18.5	.01221	18.5	.01221
Enfield	41	20	.01320	21	.01386
Epsom	37	17.5	.01155	19.5	.01287
Erdahl	46	26	.01716	20	.01320
Erharts	51	31	.02046	20	.01320
Erskine	57	42	.02772	15	.00990
Essig	37	13.5	.00891	23.5	.01551
*Etter	37	23	.01518	14	.00924
Euclid	62	42	.02772	20	.01320
Evan	37	13.5	.00891	23.5	.01551
Evansville	46	26	.01716	20	.01320
*Eveleth	53	48	.03168	5	.00330
Everdell	49	28.5	.01881	20.5	.01353
Excelsior	37	17.5	.01155	19.5	.01287
*Eyota	37	20.5	.01353	16.5	.01089
Fairbanks	51	44	.02904	7	.00462
Fairfax	37	13.5	.00891	23.5	.01551
Fairmont	37	11.5	.00759	25.5	.01683
Fairbault	37	17.5	.01155	19.5	.01287
Farley	60	42	.02772	18	.01188
Farmington	37	17.5	.01155	19.5	.01287
Farwell	46	21	.01386	25	.01650
Federal Dam	50	38	.02508	12	.00792
Felton	50	35.5	.02343	14.5	.00957
Fergus Falls	49	28	.01848	21	.01386

* Rates apply only by truck. No rail rates published.

EXHIBIT 10—Continued

Destinations in Minnesota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Fertile	57	40	.02640	17	.01122
*Finlayson	41	28	.01848	13	.00858
Fisher	57	42	.02772	15	.00990
Flaming	57	40	.02640	17	.01122
Flensburg	42	21.5	.01419	20.5	.01353
Floodwood	51	36	.02376	15	.00990
Florence	37	8	.00528	29	.01914
Foley	41	21	.01386	20	.01320
Forada	46	21.5	.01419	22.5	.01485
*Forbes	46	44	.02904	2	.00132
Forest Lake	41	21	.01386	20	.01320
Foreston	41	21	.01386	20	.01320
Fort Ripley	46	25.5	.01683	20.5	.01353
Fosston	57	42	.02772	15	.00990
*Fountain	37	20	.01320	17	.01122
Fox	66	48	.03168	18	.01188
Foxhome	49	28.5	.01881	20.5	.01353
Fox Lake	37	11	.00726	26	.01716
Franconia	41	24.5	.01617	16.5	.01089
Franklin	37	13.5	.00891	23.5	.01551
Frazee	51	32	.02112	19	.01254
Freeborn	37	15.5	.01023	21.5	.01419
*Freeburg	37	29	.01914	8	.00528
Freeman	57	42	.02772	15	.00990
Freeport	42	21.5	.01419	20.5	.01353
French	49	28.5	.01881	20.5	.01353
Fridley	41	20	.01320	21	.01386
Friesland	41	27.5	.01815	13.5	.00891
Frogner	41	32	.02112	9	.00594
*Frontenac	37	26	.01716	11	.00726
Frost	37	13.5	.00891	23.5	.01551
Fulda	37	7	.00462	30	.01980
Funkley	60	45	.02970	15	.00990
Garden City	37	12.5	.00825	24.5	.01617
Garfield	46	24.5	.01617	21.5	.01419
Garvin	37	10	.00660	27	.01782
[fol. 503]					
Gary	57	38	.02508	19	.01254
Gaylord	37	14	.00924	23	.01518
Gemmell	63	46.5	.03069	17.5	.01155
Genola	46	24	.01584	22	.01452
Georgetown	50	34	.02244	16	.01056
Georgeville	42	20	.01320	22	.01452
Ghent	38	10	.00660	28	.01848
Gibbon	37	13.5	.00891	23.5	.01551
*Gilbert	53	48	.03168	5	.00330
Gilfillan	37	13.5	.00891	23.5	.01551
Glencoe	37	21	.01386	16	.01056
Glenville	37	15.5	.01023	21.5	.01419
Glenwood	42	20	.01320	22	.01452
Gloster	37	19	.01254	18	.01188
Gluck	37	30.5	.02013	6.5	.00429
Glyndon	51	33	.02178	18	.01188
Gonvick	60	44	.02904	16	.01056

* Rates apply only by truck. No rail rates published.

EXHIBIT 10—Continued

Destinations in Minnesota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
*Goodhue	37	19.5	.01287	17.5	.01155
Good Thunder	37	13.5	.00891	23.5	.01551
Gordon	37	15.5	.01023	21.5	.01419
Graceville	46	22	.01452	24	.01584
Grampian	66	50	.03300	16	.01056
Granada	37	11.5	.00759	21.5	.01419
Grand Falls	66	48	.03168	18	.01188
*Grand Lake	59	42	.02772	17	.01122
Grand Meadow	37	18	.01188	19	.01254
Grand Rapids	50	39	.02574	11	.00726
Grandy	41	24.5	.01617	16.5	.01089
Granite Falls	37	12.5	.00825	24.5	.01617
Grasston	41	26	.01716	15	.00990
Grayling	46	32	.02112	14	.00924
Greenbush	63	46	.03036	17	.01122
Green Isle	37	15.5	.01023	21.5	.01419
*Greenland	37	14.5	.00957	22.5	.01485
Green Valley	37	11	.00726	26	.01716
Greenwald	42	20	.01320	22	.01452
Grey Eagle	42	21.5	.01419	20.5	.01353
Grogan	37	10.5	.00693	26.5	.01749
Groningen	41	28	.01848	13	.00858
Grove City	37	15	.00990	22	.01452
Guckeen	37	12	.00792	25	.01650
Gully	60	44	.02904	16	.01056
Guthrie	50	39	.02574	11	.00726
Hackensack	50	34	.02244	16	.01056
Hadley	37	7	.00462	30	.01980
Hallock	66	48	.03168	18	.01188
Halma	66	48	.03168	18	.01188
Halstad	50	36.5	.02409	13.5	.00891
Hamburg	37	15.5	.01023	21.5	.01419
Hamel	38	19.5	.01287	18.5	.01221
Hampton	37	18	.01188	19	.01254
Hancock	42	18.5	.01221	23.5	.01551
Hanley Falls	37	12.5	.00825	24.5	.01617
Hanska	37	11	.00726	26	.01716
Hardwick	37	5.5	.00363	31.5	.02079
Harlis	41	31.5	.02079	9.5	.00627
*Harmony	37	23	.01518	14	.00924
*Harney	47	40	.02640	7	.00462
Harold	57	40	.02640	17	.01122
Harris	41	25.5	.01683	15.5	.01023
Hartland	37	15.5	.01023	21.5	.01419
*Hastings	37	21	.01386	16	.01056
Hasty	41	20	.01320	21	.01386
Hatfield	37	7	.00462	30	.01980
Haverhill	37	19.5	.01287	17.5	.01155
Hawick	41	15	.00990	26	.01716
Hawley	51	33	.02178	18	.01188
*Hay Creek	37	20.5	.01353	16.5	.01089
Hayden	46	27.5	.01815	18.5	.01221
Haydenville	42	12.5	.00825	29.5	.01947
Hayfield	37	17.5	.01155	19.5	.01287

* Rates apply only by truck. No rail rates published.

[fol. 504] EXHIBIT 10—Continued

Destinations in Minnesota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Hayward	37	15.5	.01023	21.5	.01419
Hazel	60	42	.02772	18	.01188
Hazel Run	39	12.5	.00825	26.5	.01749
Heckman	37	10	.00660	27	.01782
Hector	37	23	.01518	14	.00924
Henderson	37	14.5	.00957	22.5	.01485
Hendricks	43	10.5	.00692	32.5	.02145
Hendrum	50	35	.02310	15	.00990
Henning	49	27.5	.01815	21.5	.01419
Henriette	41	26	.01716	15	.00990
Herman	46	22	.01452	24	.01584
Heron Lake	37	7	.00462	30	.01980
Hewitt	49	27.5	.01815	21.5	.01419
Hibbing	53	41	.02706	12	.00792
*Highland	50	42	.02772	8	.00528
Hillman	46	26	.01716	20	.01320
Hills	34	5	.00330	29	.01914
Hinckley	41	27	.01782	14	.00924
Hines	60	42.5	.02805	17.5	.01155
Hitterdal	50	35	.02310	15	.00990
Hixon	57	42	.02772	15	.00990
Hoffman	46	22.5	.01485	23.5	.01551
*Hokah	37	27.5	.01815	9.5	.00627
Holdingford	42	21.5	.01419	20.5	.01353
Holland	37	7	.00462	30	.01980
Hollandale	37	15.5	.01023	21.5	.01419
Holloway	42	18	.01188	24	.01584
Holman Jct.	54	41	.02706	13	.00858
Holt	63	44	.02904	19	.01254
Holyoke	41	31	.02046	10	.00660
*Homer	37	26	.01716	11	.00726
Hope	37	16	.01056	21	.01386
Hopkins	37	19	.01254	18	.01188
*Hornby	51	44	.02904	7	.00462
*Houston	37	26	.01716	11	.00726
Howard Lake	37	17.5	.01155	18.5	.01221
Hugo	41	21	.01386	20	.01320
*Hull Jct.	51	44	.02904	7	.00462
Humboldt	66	48	.03168	18	.01188
Huntley	37	12	.00792	25	.01650
Hutchinson	37	23	.01518	14	.00924
Ihlem	37	6.5	.00429	30.5	.02013
International Falls	66	51	.03366	15	.00990
Iona Lake	37	7	.00462	30	.01980
*Iron Jct.	52	46	.03036	6	.00396
Isanti	41	22.5	.01485	18.5	.01221
*Isinours	37	20.5	.01353	16.5	.01089
Isle	51	29	.01914	22.5	.01485
Ivanhoe	43	10	.00660	33	.02178
Iverson	46	32	.02112	14	.00924
Jackson	37	8	.00528	29	.01914
Janesville	37	14.5	.00957	22.5	.01485
Jasper	37	6	.00396	31	.02046
Jeffers	37	9	.00594	28	.01848
Jenkins	50	30	.01980	20	.01320

* Rates apply only by truck. No rail rates published.

EXHIBIT 10—Continued

Destinations in Minnesota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
*Johnson	46	21	.01386	25	.01650
Jordan	37	16	.01056	21	.01386
Judge	37	19.5	.01287	17.5	.01155
Judson	37	13.5	.00891	23.5	.01551
Kanaranzi	34	5	.00330	29	.01914
Kandiyohi	37	14	.00924	23	.01518
Kankel	57	40	.02640	17	.01122
Karlstad	63	46	.03036	17	.01122
Kasota	37	13.5	.00891	23.5	.01551
Kasson	37	18	.01188	19	.01254
Kelliher	60	45	.02970	15	.00990
*Kellogg	37	27.5	.01815	9.5	.00627
Kelly Lake	53	41	.02706	12	.00792
*Kelsey	51	44	.02904	7	.00462
Kennedy	66	46	.03036	20	.01320
[fol. 505]					
Kenneth	37	5.5	.00363	31.5	.02079
Kensington	46	21.5	.01419	24.5	.01617
Kent	51	30	.01980	21	.01386
Kenyon	37	17.5	.01155	19.5	.01287
Kerkoven	39	15	.00990	24	.01584
Kerrick	41	29.5	.01947	11.5	.00759
Kettle River	45	32	.02112	13	.00858
Key West	60	42	.02772	18	.01188
Kiester	37	14	.00924	23	.01518
Kilkenny	37	15.5	.01023	21.5	.01419
Kimball	39	20	.01320	19	.01254
Kimberly	51	32	.02112	19	.01254
Kinbrae	37	7	.00462	30	.01980
Kingsdale	41	30	.01980	11	.00726
Klondyke	51	29.5	.01947	21.5	.01419
Klossner	37	13.5	.00891	23.5	.01551
*Knive River	59	40	.02640	19	.01254
Kragnes	50	33	.02178	17	.01122
Kutzer	49	27	.01782	22	.01452
*La Crescent	37	29	.01914	8	.00528
La Fayette	37	13.5	.00891	23.5	.01551
Lake Benton	40	8	.00528	32	.02112
*Lake City	37	24.5	.01617	12.5	.00825
Lake Crystal	37	12	.00792	25	.01650
Lake Elmo	37	20	.01320	17	.01122
Lakefield	37	7.5	.00495	29.5	.01947
Lake Hubert	50	28.5	.01881	22.5	.01485
*Lakeland	37	20.5	.01353	16.5	.01089
Lake Lillian	37	27.5	.01815	9.5	.00627
Lake Park	51	33	.02178	18	.01188
Lakeville	37	18	.01188	19	.01254
Lake Wilson	37	7	.00462	30	.01980
Lamberton	37	10	.00660	27	.01782
*La Moille	37	26	.01716	11	.00726
Lancaster	66	48	.03168	18	.01188
*Lanesboro	37	23	.01518	14	.00924
*Langdon	37	20.5	.01353	16.5	.01089
Lansford	51	32	.02112	19	.01254

* Rates apply only by truck. No rail rates published.

EXHIBIT 10—Continued

Destinations in Minnesota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Lansing	37	16	.01056	21	.01386
Laporte	50	38.5	.02541	11.5	.00759
La Salle	37	10.5	.00693	26.5	.01749
Lavinia	60	41.5	.02739	18.5	.01221
Lawler	51	32	.02112	19	.01254
Lawndale	51	32	.02112	19	.01254
Le Center	37	14.5	.00957	22.5	.01485
Lee	60	42	.02772	18	.01188
*Lena	37	19	.01254	18	.01188
Lengby	57	42	.02772	15	.00990
Lennox	46	25.5	.01683	20.5	.01353
Leonard	60	42	.02772	18	.01188
Le Roy	37	19	.01254	18	.01188
Lester Prairie	37	23	.01518	14	.00924
Le Sueur	37	14.5	.00957	22.5	.01485
*Lewiston	37	23	.01518	14	.00924
Lewisville	37	12	.00792	25	.01650
Lincoln	46	24.5	.01617	21.5	.01419
Lindstrom	41	23	.01518	18	.01188
Lismore	37	6	.00396	31	.02046
Litchfield	37	15.5	.01023	21.5	.01419
Little Falls	42	21.5	.01419	20.5	.01353
Littlefork	66	51	.03366	15	.00990
Lockhart	57	38	.02508	19	.01254
Loerch	51	27.5	.01815	23.5	.01551
London	37	15.5	.01023	21.5	.01419
Long Lake	37	19	.01254	18	.01188
Long Prairie	49	23	.01518	26	.01716
Longs Siding	41	21.5	.01419	19.5	.01287
Lonsdale	37	15.5	.01023	21.5	.01419
Loretto	38	19.5	.01287	18.5	.01221
Lorne	37	12.5	.00825	24.5	.01617
Louisburg	42	16.5	.01089	25.5	.01683
Lowry	46	21	.01386	25	.01650
Lucan	37	10.5	.00693	26.5	.01749
Luverne	34	5	.00330	29	.01914
Lyle	37	17	.01122	20	.01320
Leota	37	7	.00462	30	.01980
[fol. 506]					
Lynd	37	9	.00594	28	.01848
*Lyndale	37	20.5	.01353	16.5	.01089
McGrath	51	30.5	.02013	20.5	.01353
McGregor	51	32	.02112	19	.01254
McIntosh	57	42	.02772	15	.00990
*McKinley	53	48	.03168	5	.00330
*McNair	47	44	.02904	3	.00198
*Mabel	37	24.5	.01617	12.5	.00825
*Macon	53	46	.03036	7	.00462
Madelia	37	11	.00726	26	.01716
Madison	42	12.5	.00825	29.5	.01947
*Madison Lake	37	14	.00924	23	.01518
Magnolia	34	5.5	.00363	28.5	.01881
Manhart	37	17.5	.01155	19.5	.01287
Mahnomen	57	38	.02508	19	.01254

* Rates apply only by truck. No rail rates published.

EXHIBIT 10—Continued

Destinations in Minnesota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
*Mahtomedi	37	20.5	.01353	16.5	.01089
Mahtowa	41	31	.02046	10	.00660
Mallory	57	42	.02772	15	.00990
Manchester	37	15.5	.01023	21.5	.01419
Manitoba Jct.	51	33	.02178	18	.01188
Mankato	37	13.5	.00891	23.5	.01551
Manley	34	5	.00330	29	.01914
Manyaska	37	11.5	.00759	25.5	.01683
Maple	37	21	.01386	16	.01056
Maple Grove	41	20	.01320	21	.01386
Maple Island	39	21	.01386	18	.01188
Maple Lake	39	20	.01320	19	.01254
Maple Plain	37	18.5	.01221	18.5	.01221
Mapleton	37	13.5	.00891	24.5	.01617
Marble	54	41	.02706	13	.00858
Margie	63	47	.03102	16	.01056
Marietta	42	12.5	.00825	29.5	.01947
Marine	39	21.5	.01419	17.5	.01155
Markville	41	29	.01914	12	.00792
Marshall	37	10	.00660	27	.01782
Matawan	37	16	.01056	21	.01386
Mayer	37	21.5	.01419	15.5	.01023
Maynard	37	12.5	.00825	24.5	.01617
Mayville	37	17.5	.01155	19.5	.01287
*Mazeppa	37	19	.01254	18	.01188
*Meadowlands	51	44	.02904	7	.00462
Medford	37	17	.01122	20	.01320
Melby	49	26	.01716	23	.01518
Melrose	42	21.5	.01419	20.5	.01353
Melvin	57	40	.02640	17	.01122
Menahga	51	31	.02046	20	.01320
Mendota	37	18.5	.01221	18.5	.01221
Mentor	57	42	.02772	15	.00990
Meriden	37	15.5	.01023	21.5	.01419
Merriam	37	17	.01122	20	.01320
Merrifield	50	27	.01782	23	.01518
*Mesaba	54	46	.03036	8	.00528
Middle River	63	46	.03036	17	.01122
Milaca	41	21.5	.01419	19.5	.01287
Milan	43	21	.01386	22	.01452
Miloma	37	7	.00462	30	.01980
Milroy	37	10	.00660	27	.01782
Miltona	49	24.5	.01617	24.5	.01617
Minneapolis	37	19	.01254	18	.01188
*Minneiska	37	26	.01716	11	.00726
Minnesota	39	10	.00660	29	.01914
*Minnesota City	37	24.5	.01617	12.5	.00825
Minnesota Lake	37	13.5	.00891	13.5	.00891
Minnetonka Beach	37	20	.01320	17	.01122
*Mitchell	53	46	.03036	7	.00462
Mizpah	63	46	.03036	17	.01122
Monterey	37	10	.00660	27	.01782
Montevideo	37	22	.01452	15	.00990
Montgomery	37	15.5	.01023	21.5	.01419
Monticello	41	20	.01320	21	.01386

* Rates apply only by truck. No rail rates published.

[fol. 507] EXHIBIT 10—Continued

Destinations in Minnesota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Montrose	37	18	.01188	19	.01254
Moorhead	51	33	.02178	18	.01188
Moose Lake	41	30	.01980	11	.00726
Mora	41	24	.01584	17	.01122
Morgan	37	13.5	.00891	23.5	.01551
Morris	42	19	.01254	23	.01518
Morristown	37	17.5	.01155	19.5	.01287
Motley	46	27.5	.01815	18.5	.01221
Morton	37	13.5	.00891	23.5	.01551
Mound	37	20.5	.01353	16.5	.01089
*Mound Prairie	37	26	.01716	11	.00726
*Mountain Iron	53	46	.03036	7	.00462
Mountain Lake	37	8.5	.00561	28.5	.01881
*Munger	47	40	.02640	7	.00462
Murdock	39	15.5	.01023	23.5	.01551
Muskoda	51	33	.02178	18	.01188
Nakoda	66	51	.03366	15	.00990
Nary	50	39	.02574	11	.00726
Nashua	49	26	.01716	23	.01518
Nassau	42	15.5	.01023	26.5	.01749
Nemadji	41	32	.02112	9	.00594
Nelson	46	22	.01452	24	.01584
Nerstrand	37	17.5	.01155	19.5	.01287
Nesbitt	37	18.5	.01221	18.5	.01221
Nevis	50	35	.02310	15	.00990
Newfolden	63	44	.02904	19	.01254
New Germany	37	23	.01518	14	.00924
*Newhouse	37	26	.01716	11	.00726
New London	39	14.5	.00957	24.5	.01617
New Munich	42	20	.01320	22	.01452
Newport	37	19	.01254	18	.01188
New Prague	37	15.5	.01023	21.5	.01419
New Prairie	42	21.5	.01419	20.5	.01353
New Richland	37	15.5	.01023	21.5	.01419
New Ulm	37	13.5	.00891	24.5	.01617
New York Mills	51	29	.01914	22	.01452
Nickerson	41	30.5	.02013	10.5	.00693
Nicollet	37	13.5	.00891	23.5	.01551
Nicollett Ave (Mpl)	37	19	.01254	18	.01188
Nielsville	57	38	.02508	19	.01254
Niswa	50	28.5	.01881	21.5	.01419
Noreross	46	23	.01518	23	.01518
North Branch	41	24.5	.01617	16.5	.01089
Northcote	66	48	.03168	18	.01188
Northfield	37	17.5	.01155	19.5	.01287
Northome	60	45	.02970	15	.00990
Northrop	37	12	.00792	25	.01650
Norwood	37	15.5	.01023	21.5	.01419
Noyes	66	50	.03300	16	.01056
Oakland	37	17	.01122	20	.01320
Oak Park	41	21	.01386	20	.01320
Odessa	46	20.5	.01353	25.5	.01683
Odin	37	10	.00660	27	.01782
Ogema	50	35	.02310	15	.00990
Ogilvie	41	22.5	.01485	18.5	.01221

*Rates apply only by truck. No rail rates published.

EXHIBIT 10—Continued

Destinations in Minnesota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Okabena	37	7	.00462	30	.01980
Oklee	60	42	.02772	18	.01188
Olivia	37	24.5	.01617	12.5	.00825
Onamia	46	27.5	.01815	18.5	.01221
Orchard Gardens	37	18	.01188	19	.01254
Orchard Lake	37	18	.01188	19	.01254
Orleans	66	50	.03300	16	.01056
Ormsby	37	10.5	.00693	26.5	.01749
*Orr	60	52	.03432	8	.00528
Ortonville	46	20.5	.01353	25.5	.01683
Osakis	46	21.5	.01419	24.5	.01617
Oshawa	37	14	.00924	23	.01518
Oslo	62	44	.02904	18	.01188
fol. 508]					
Osseo	41	20	.01320	21	.01386
Ostrander	37	19	.01254	18	.01188
Otisco	37	15.5	.01023	21.5	.01419
Ottawa	37	14	.00924	23	.01518
Ottertail	51	29	.01914	22	.01452
Owatonna	37	17	.01122	20	.01320
Oxboro	37	19	.01254	18	.01188
Palisade	51	33.5	.02211	17.5	.01155
Palmer	37	19	.01254	18	.01188
*Palmers	59	40	.02640	19	.01254
Parent	41	21	.01386	20	.01320
Parkers Prairie	49	25	.01650	24	.01584
Park Rapids	51	33	.02178	18	.01188
Parkton	49	27.5	.01815	21.5	.01419
*Payne	51	42	.02772	9	.00594
Paynesville	41	15.5	.01023	25	.01650
Pease	41	21.5	.01419	19.5	.01287
Pelican Rapids	51	31	.02046	20	.01320
Pemberton	37	17	.01122	20	.01320
*Pengilly	54	46	.03036	8	.00528
Pennock	39	15	.00990	24	.01584
Pequot Lakes	50	30	.01980	20	.01320
Perault	60	42	.02772	18	.01188
Perham	51	30.5	.02013	20.5	.01353
*Perkins	37	24.5	.01617	12.5	.00825
Perley	50	34	.02244	16	.01056
*Peterson	37	23	.01518	14	.00924
*Petit	53	48	.03168	5	.00330
Philbrook	46	26	.01716	20	.01320
Pierson	37	29.5	.01947	7.5	.00495
Pillager	46	27.5	.01815	18.5	.01221
Pine City	41	26	.01716	15	.00990
Pine River	50	31.5	.02079	18.5	.01221
Pine Wood	60	40	.02640	20	.01320
Pipestone	37	7	.00462	30	.01980
Plainview	37	21	.01386	16	.01056
Plato	37	20	.01320	17	.01122
Plummer	60	42	.02772	18	.01188
Porter	42	10.5	.00693	31.5	.02079
Portage Lake	50	38	.02508	12	.00792

* Rates apply only by truck. No rail rates published.

EXHIBIT 10—Continued

Destinations in Minnesota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Pratt	37	16	.01056	21	.01386
*Predmore	37	20	.01320	17	.01122
*Preston	37	21	.01386	16	.01056
Priam	37	13.5	.00891	23.5	.01551
Princeton	41	21.5	.01419	19.5	.01287
Prinsburg	37	29	.01914	8	.00528
Prior Lake	37	19	.01254	18	.01188
*Proctor	47	40	.02640	7	.00462
*Prosper	37	24.5	.01617	12.5	.00825
Quamba	41	25.5	.01683	15.5	.01023
Racine	37	19	.01254	18	.01188
Radium	62	44	.02904	18	.01188
*Rainy Jct.	53	48	.03168	5	.00330
Randall	46	23.5	.01551	22.5	.01485
Randolph	37	17.5	.01155	19.5	.01287
Rapidan	37	13.5	.00891	23.5	.01551
Raymond	37	13.5	.00891	23.5	.01551
Reading	37	6.5	.00429	30.5	.02013
Red Lake Falls	60	42	.02772	18	.01188
Redtop	51	29	.01914	12	.00792
Redwood	37	14	.00924	23	.01518
Redwood Falls	37	14	.00924	23	.01518
*Red Wing	37	20	.01320	17	.01122
Regal	42	20	.01320	22	.01452
Remer	50	38	.02508	12	.00792
*Reno (Houston Co.)	37	30.5	.02013	6.5	.00429
*Reno (St. Louis Co.)	46	44	.02904	2	.00132
Renova	37	19	.01254	18	.01188
Renville	37	24.5	.01617	12.5	.00825
Revere	37	10	.00660	27	.01782
Rice	42	21.5	.01419	20.5	.01353
[fol. 509]					
Richmond	41	18	.01188	23	.01518
Rich Valley	37	19	.01254	18	.01188
Richville	51	29.5	.01947	21.5	.01419
*Ridge	50	48	.03168	2	.00132
Robbinsdale	38	20	.01320	18	.01188
*Robinson	57	50	.03300	7	.00462
Rochester	37	19.5	.01287	17.5	.01155
Rock Creek	41	26	.01716	15	.00990
Rockford	38	19.5	.01287	18.5	.01221
Rockville	41	20	.01320	21	.01386
Rogers	41	20	.01320	21	.01386
*Rollins	51	44	.02904	7	.00462
Ronneby	41	21	.01386	20	.01320
Rosby	50	39	.02574	11	.00726
Roscoe	41	17	.01122	24	.01584
Roseau	66	50	.03300	16	.01056
Rose Creek	37	17.5	.01155	19.5	.01287
Roseland	37	29	.01914	8	.00528
Rosemont	37	18	.01188	19	.01254
Rossburg	51	32	.02112	19	.01254
Rothsay	51	30.5	.02013	20.5	.01353
Round Lake	35	6.5	.00429	27.5	.01815
Royalton	42	21.5	.01419	20.5	.01353

* Rates apply only by truck. No rail rates published.

EXHIBIT 10—Continued

Destinations in Minnesota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Rush City	41	25.5	.01683	15.5	.01023
*Rushford	37	24.5	.01617	12.5	.00825
Rushmore	34	6	.00396	28	.01848
Ruskin	37	17.5	.01155	19.5	.01287
Russell	37	8.5	.00561	28.5	.01881
Rustad	51	33	.02178	18	.01188
Ruthton	37	7.5	.00495	29.5	.01947
Rutledge	41	28.5	.01881	12.5	.00825
Sabin	51	33	.02178	18	.01188
Sacred Heart	37	24.5	.01617	12.5	.00825
*Saginaw	59	40	.02640	19	.01254
St. Augusta	41	20	.01320	21	.01386
St. Bonifacius	37	20.5	.01353	16.5	.01089
*St. Charles	37	21	.01386	16	.01056
St. Clair	37	18	.01188	19	.01254
St. Cloud	41	21	.01386	20	.01320
St. Hiloire	60	42	.02772	18	.01188
St. James	37	10.5	.00693	16.5	.01089
St. Joseph	42	21.5	.01419	20.5	.01353
St. Louis Park	37	19	.01254	18	.01188
St. Paul	37	19	.01254	18	.01188
St. Peter	37	14	.00924	23	.01518
St. Vincent	66	50	.03300	16	.01056
Salol	66	52	.03432	14	.00924
Sanborn	37	10	.00660	27	.01782
Sandstone	41	27.5	.01815	13.5	.00891
Sargent	37	19	.01254	18	.01188
Sartell	42	21.5	.01419	20.5	.01353
Sauk Center	42	21.5	.01419	20.5	.01353
Sauk Rapids	41	21	.01386	20	.0132
Savage	37	18	.01188	19	.01254
Sawyer	46	32	.02112	14	.00924
*Sax	47	44	.02904	3	.00198
Scanlon	41	33	.02178	8	.00528
Schley	50	39	.02574	11	.00726
*Scott	53	44	.02904	8	.00528
Scribner	60	40	.02640	20	.01320
Seafrothe	37	11.5	.00759	25.5	.01683
Sebeka	51	29.5	.01947	21.5	.01419
Sedan	42	20	.01320	22	.01452
Shafers	41	24.5	.01617	16.5	.01089
Shakopee	37	17	.01122	10	.01320
Sherburn	37	9.5	.00627	27.5	.01815
Shelly	57	36.5	.02409	20.5	.01353
*Shenango	54	46	.03036	8	.00528
*Sherwood	53	46	.03036	7	.00462
Shevlin	57	42	.02772	15	.00990
*St. Thomas	37	19	.01254	18	.01188
[fol. 510]					
Shovel Lake	51	37.5	.02475	23.5	.01551
*Silica	52	44	.02904	8	.00528
Silver Lake	37	23	.01518	14	.00924
Simpson	37	19.5	.01287	17.5	.01155
*Skibo	52	46	.03036	6	.00396
Skyburg	37	17.5	.01155	19.5	.01287

* Rates apply only by truck. No rail rates published.

EXHIBIT 10—Continued

Destinations in Minnesota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Slayton	37	7	.00462	30	.01980
Sleepy Eye	37	13.5	.00891	23.5	.01551
Smiths Mill	37	14	.00924	23	.01518
Salana	51	32	.02112	19	.01254
Solway	57	42	.02772	15	.00990
South Haven	39	20	.01320	19	.01254
South Hibbing	53	41	.02706	12	.00792
South St. Paul	37	19	.01254	18	.01188
*Sparta	53	48	.03168	5	.00330
Spaulding	42	21.5	.01419	20.5	.01353
Spring Park	37	20	.01320	17	.01122
Springfield	37	12.5	.00825	24.5	.01617
Spring Valley	37	19	.01254	18	.01188
*Spring Grove	37	26	.01716	11	.00726
Spicer	39	14.5	.00957	24.5	.01617
Stacy	41	23	.01518	18	.01188
Stanchfield	41	25	.01650	16	.01056
Stanton	37	17.5	.01155	19.5	.01287
Staples	46	27.5	.01815	18.5	.01221
Starbuck	42	21.5	.01419	20.5	.01353
Stephen	62	46	.03036	16	.01056
Stewart	37	23	.01518	14	.00924
Stewartsville	37	19	.01254	18	.01188
Stillwater	37	20.5	.01353	16.5	.01089
*Stockton	37	23	.01518	14	.00924
Storden	37	10	.00660	27	.01782
Strandquist	63	46	.03036	17	.01122
Strathcona	63	46	.03036	17	.01122
*Stubbs Bay	37	20	.01320	17	.01122
Sturgeon Lake	41	29.5	.01947	11.5	.00759
Sultan	66	50	.03300	16	.01056
*Summit	53	21	.01386	32	.02112
*Sumter	37	23	.01518	14	.00924
Swan River	51	37	.02442	14	.00924
Swanville	42	21.5	.01419	20.5	.01353
Swatara	51	36.5	.02409	14.5	.00957
Sylvan	46	27.5	.01815	18.5	.01221
Syre	50	37	.02442	13	.00858
*Taconite	54	48	.03168	6	.00396
*Taft	51	42	.02772	9	.00594
Tamarack	46	32	.02112	14	.00924
Taopi	37	19	.01254	18	.01188
Taunton	43	10	.00660	33	.02178
Taylors Falls	41	24.5	.01617	16.5	.01089
Tenney	49	27	.01782	22	.01452
Tenstrike	60	42	.02772	18	.01188
Thief River Falls	60	42	.02772	18	.01188
Thomson	41	33	.02178	8	.00528
Thorp	37	27	.01782	10	.00660
Tilden Jct.	57	42	.02772	15	.00990
Tintah	46	25	.01650	21	.01386
Tobique	50	38	.02508	12	.00792
*Toivola	51	44	.02904	7	.00462
Topeka	46	24	.01584	22	.01452
*Tower	56	48	.03168	8	.00528
*Tower Jct.	56	48	.03168	8	.00528

* Rates apply only by truck. No rail rates published.

EXHIBIT 10—Continued

Destinations in Minnesota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa In Cents Cwt.	Refined rate from Champlin, Iowa In Cents per Gal.	Differential In Cents Cwt.	Differential In Cents per Gal.
Tracy	37	10	.00660	27	.01782
Trail	60	44	.02904	16	.01056
Traverse	37	14	.00924	23	.01518
Triumph	37	10.5	.00693	26.5	.01749
Trosky	37	6	.00396	31	.02046
*Trout Brook	37	20.5	.01353	16.5	.01089
Truman	37	12	.00792	25	.01650
Turtle River	60	42	.0277	18	.01188
[fol. 511]					
Twin Lakes	37	15.5	.01023	21.5	.01419
Twin Valley	50	38	.02508	12	.00792
*Two Harbors	46	42	.02772	4	.00264
Tyler	40	10	.00660	30	.01980
Ulen	50	35	.02310	15	.00990
Underwood	49	28	.01848	21	.01386
Utica	37	21.5	.01419	15.5	.01023
Vawter	46	23	.01518	23	.01518
Verdi	40	7.5	.00495	32.5	.02145
Vergas	51	32	.02112	19	.01254
Verndale	49	27.5	.01815	21.5	.01419
Vernon Center	37	13	.00858	24	.01584
Vesta	37	12	.00792	25	.01650
Victoria	37	17	.01122	20	.01320
Viking	62	44	.02904	18	.01188
Villard	42	21.5	.01419	20.5	.01353
Vining	49	28	.01848	21	.01386
Viola	37	20	.01320	17	.01122
Virginia	53	41	.02706	12	.00792
Vlosaty	37	17.5	.01155	19.5	.01287
*Wabasha	37	26	.01716	11	.00726
Wabasso	37	11.5	.00759	25.5	.01683
Waconia	37	16	.01056	21	.01386
Wadena	49	27.5	.01815	21.5	.01419
Wahkon	51	29	.01914	22	.01452
*Wahlsten	55	48	.03168	7	.00462
*Waldo	46	42	.02772	4	.00264
Waldorf	37	16.5	.01089	20.5	.01353
*Wales	51	44	.02904	7	.00462
Walker	50	37	.02442	13	.00858
Wallace	37	17.5	.01155	19.5	.01287
Wall Lake	49	28	.01848	21	.01386
Walters	37	13.5	.00891	23.5	.01551
Waltham	37	17.5	.01155	19.5	.01287
Walnut Grove	37	10	.00660	27	.01782
Wanamingo	37	18	.01188	19	.01254
Warba	50	39	.02574	11	.00726
Ward Springs	42	21.5	.01419	20.5	.01353
Warren	62	44	.02904	18	.01188
Warroad	66	52	.03432	14	.00924
Warsaw	37	17.5	.01155	19.5	.01287
Waseca	37	15.5	.01023	21.5	.01419
Waterford	37	17.5	.01155	19.5	.01287
Watertown	37	21.5	.01419	15.5	.01023
Waterville	37	15.5	.01023	21.5	.01419
Watkins	39	20	.01320	19	.01254

* Rates apply only by truck. No rail rates published.

EXHIBIT 10—Continued

Destinations in Minnesota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Watosco	49	28.5	.01881	20.5	.01353
Watson	37	21.5	.01419	15.5	.01023
*Watters	37	13.5	.00891	23.5	.01551
Waubun	50	36.5	.02409	13.5	.00891
Waverly	37	18	.01188	19	.01254
Wayzata	37	19	.01254	18	.01188
*Weaver	37	27.5	.01815	9.5	.00627
Webster	37	16	.01056	21	.01386
Wegdahl	37	22.5	.01485	14.5	.00975
*Welch	37	20	.01320	17	.01122
Welcome	37	11.5	.00759	25	.01650
Wells	37	13.5	.00891	23.5	.01551
Wendell	49	25	.01650	24	.01584
Westbrook	37	10.5	.00693	26	.01716
Westbury	50	32	.02112	18	.01188
West Concord	37	17.5	.01155	19.5	.01287
*West Duluth	41	33	.02178	8	.00528
Westport	42	21.5	.01419	20.5	.01353
West Union	46	21.5	.01419	24.5	.01617
*Whalan	37	21.5	.01419	15.5	.01023
Wheaton	49	23.5	.01551	25.5	.01683
Wheelock	46	27.5	.01815	18.5	.01221
*White Willow	37	19	.01254	18	.01188
*Whyte	52	44	.02904	8	.00528
Wilder	37	7	.00462	30	.01980
Willmar	37	14	.00924	23	.01518
Willow River	41	29	.01914	12	.00792
[fol. 512]					
Wilmont	37	6.5	.00429	30.5	.02013
*Wilpen	53	46	.03036	7	.00462
Wilson	37	19	.01254	18	.01188
Wilton	57	42	.02772	15	.00990
Windom	37	7.5	.00495	29.5	.01947
Winger	57	40	.02640	17	.01122
Winnebago	37	13.5	.00891	23.5	.01551
*Winona	37	24.5	.01617	12.5	.00825
Winsted	37	23	.01518	14	.00924
Winthrop	37	13.5	.00891	23.5	.01551
*Winton	60	50	.03300	10	.00660
Withrow	39	21	.01386	18	.01188
*Wolf	53	46	.03036	7	.00462
Wolverton	51	31.5	.02079	19.5	.01287
Woodlake	37	12.5	.00825	24.5	.01617
Woodstock	37	7	.00462	30	.01980
Worthington	34	6.5	.00429	27.5	.01815
Wrenshall	41	32	.02112	9	.00594
Wright	46	32	.02112	14	.00924
*Wykoff	37	19	.01254	18	.01188
Wyoming	41	22	.01452	19	.01254
Young American	37	15.5	.01023	21.5	.01419
*Zim	46	44	.02904	2	.00132
Zimmerman	41	23	.01518	18	.01188
Zumbra Heights	37	17	.01122	20	.01320
*Zumbro Falls	37	20.5	.01353	16.5	.01089
*Zumbrota	37	18.5	.01221	18.5	.01221

* Rates apply only by truck. No rail rates published.

[fol. 513] EXHIBIT 11

Supplement No. 2—Issued September 20, 1941

Destinations in South Dakota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
*Brown's Spur	50	27	.01782	23	.01518
Claire City	50	29	.01914	21	.01386
Corona	49	21	.01386	28	.01848
Dahlberg	51	29	.01914	22	.01452
Eden	51	29	.01914	22	.01452
Grenville	51	29	.01914	22	.01452
Hammers	50	27.5	.01815	22.5	.01485
Hillhead	51	29	.01914	22	.01452
Holmquist	46	19	.01254	27	.01782
Lake City	51	29	.01914	22	.01452
Marvin	46	20.5	.01353	25.5	.01683
Milbank	46	20.5	.01353	25.5	.01683
New Effington	50	27.5	.01815	22.5	.01485
Ortley	46	19.5	.01287	26.5	.01749
Peever	49	24	.01584	25	.01650
Rosholt	50	27	.01782	23	.01518
Roslyn	51	29	.01914	22	.01452
Sisseton	49	25.5	.01683	23.5	.01551
Summit	46	20.5	.01353	25.5	.01683
Twin Brooks	46	20.5	.01353	25.5	.01683
Veblen	51	29	.01914	22	.01452
Victor	50	27	.01782	23	.01518
Waubay	46	19	.01254	27	.01782
Webster	46	19	.01254	27	.01782
Wilmot	49	22	.01452	27	.01782

* Rates apply only by truck. No rail rates published.

[fol. 514] EXHIBIT 11—Continued

Supplement No. 1—Issued June 20, 1941

Destinations in South Dakota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Aberdeen	51	22.5	.01485	28.5	.01881
Agar	55	23	.01518	32	.02112
Altamont	45	13.5	.00891	31.5	.02079
Andover	50	19	.01254	31	.02046
Appleby	45	11.5	.00759	33.5	.02211
Armour	44	13	.00858	31	.02046
*Arrow[illegible]	73	57	.03762	16	.01056
Artas	63	42	.02772	21	.01386
[illegible]	42	8	.00528	34	.02244
[illegible]	36	6	.00396	30	.01980
[illegible]	53	24.5	.01320	28.5	.01881
B[illegible]	51	20.5	.01353	30.5	.02013
*Beebe	55	30	.01980	25	.01650
Belvidere	58	26	.01716	32	.02112
Bemis	45	12	.00792	33	.02178
Blunt	52	19.5	.01287	32.5	.02145
Bowdle	59	32	.02112	27	.01782
Box Elder	65	44	.02904	21	.01386
Britton	51	22.5	.01485	28.5	.01881
Burkmere	52	20.5	.01353	31.5	.02079
Canning	52	20.5	.01353	31.5	.02079
Canova	41	8	.00528	33	.02178
Capa	59	29	.01914	30	.01980
Caputa	65	40	.02640	25	.01650
Castlewood	45	11	.00726	34	.02244
Claymore	64	38	.02508	26	.01716
Clear Lake	45	11	.00726	34	.02244
Columbia	53	23	.01518	30	.01980
Conde	49	18	.01188	31	.02046
Corsica	44	13.5	.00891	30.5	.02013
Cottonwood	64	36.5	.02409	27.5	.01815
Crandell	49	16.5	.01089	32.5	.02145
Craven	55	30	.01980	25	.01650
Creston	65	40	.02640	25	.01650
Crocker	49	16	.01056	33	.02178
Dell Rapids	36	6.5	.00429	29.5	.01947
Delmont	43	12	.00792	31	.02046
Draper	54	20.5	.01353	33.5	.02211
Ducharme	64	45	.02970	19	.01254
Dupree	73	55	.03630	18	.01188
Duxbury	51	20	.01320	31	.02046
Eagle Butte	68	55	.03630	13	.00858
Eakin	55	20.5	.01353	34.5	.02277
Egan	36	7	.00462	29	.01914
Ellis	38	5.5	.00363	32.5	.02145
Eureka	59	34	.02244	25	.01650
Faith	73	57	.03762	16	.01056
Farmingdale	65	40	.02640	25	.01650
Faulkton	52	20	.01320	32	.02112
Ferney	51	19	.01254	32	.02112
*Firesteel	67	49	.03234	18	.01188
Flandreau	36	7	.00462	29	.01914
Foley	45	12.5	.00825	32.5	.02145

* Rates apply only by truck. No rail rates published.

EXHIBIT 11—Continued

Destinations in South Dakota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Ft. Pierre	56	24.5	.01617	31.5	.02079
Frederick	53	25.5	.01683	27.5	.01815
Gary	45	12.5	.00825	32.5	.02145
Geddes	44	14.5	.00957	29.5	.01947
Gettysburg	55	23	.01518	32	.02112
*Glencross	64	47	.03102	17	.01122
Glenham	59	36	.02376	23	.01518
Goodwin	45	13.5	.00891	31.5	.02079
Gorman	55	23	.01518	32	.02112
Grant	41	7.5	.00495	33.5	.02211
Greenway	59	35.5	.02343	23.5	.01551
*Grotna	59	32	.02112	27	.01782
Groton	51	20	.01320	31	.02046
Hanton	45	12.5	.00825	32.5	.02145
[fol. 515]					
Harrold	52	18.5	.01221	33.5	.02211
Hecla	53	25	.01650	28	.01848
Herreid	63	42	.02772	21	.01386
Highmore	49	18	.01188	31	.02046
Hillsview	59	32	.02112	27	.01782
Holabird	52	18	.01188	34	.02244
Holmquist	47	19	.01254	28	.01848
Hosmer	58	32	.02112	26	.01716
Houghton	53	24.5	.01617	28.5	.01881
Ipswich	55	30	.01980	25	.01650
Isabel	67	49	.03234	18	.01188
*James	51	20	.01320	31	.02046
Java	59	34	.02244	25	.01650
*Jeffrey	64	45	.02970	19	.01254
Kadoka	58	29	.01914	29	.01914
*Keldron	67	52	.03432	15	.00990
Kennebec	52	18	.01188	34	.02244
Kimball	44	14	.00924	30	.01980
Kranzburg	45	13.5	.00891	31.5	.02079
Lake Andes	44	14	.00924	30	.01980
*Landeau	64	38	.02508	26	.01716
Lane	44	13.5	.00891	30.5	.02013
Langford	51	21	.01386	30	.01980
*Lantry	73	55	.03630	18	.01188
*LaPlant	68	45	.02970	23	.01518
Lebanon	54	22	.01452	32	.02112
Lemmon	67	52	.03432	15	.00990
Leola	55	24	.01584	31	.02046
Lesterville	39.5	11	.00726	28.5	.01881
*Loyalton	55	20	.01320	35	.02310
Lyman	52	18	.01188	34	.02244
McIntosh	67	52	.03432	15	.00990
McLaughlin	64	45	.02970	19	.01254
Madra	63	35.5	.02343	27.5	.01815
*Mahto	64	45	.02970	19	.01254
Mansfield	51	19.5	.01287	31.5	.02079
Maple Leaf	64	48	.03168	16	.01056
Marvin	47	20.5	.01353	26.5	.01749
Mellette	51	18.5	.01221	32.5	.02145

* Rates apply only by truck. No rail rates published.

EXHIBIT 11—Continued

Destinations in South Dakota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Midland	59	30.5	.02043	28.5	.01881
Milbank	47	20.5	.01353	26.5	.01749
*Millard	55	20	.01320	35	.02310
Mina	55	26	.01716	29	.01914
Miranda	52	19	.01254	33	.02178
Mobridge	59	29	.01914	30	.01980
Moritz	45	13	.00858	32	.02112
*Morristown	67	52	.03432	15	.00990
*Mossman	68	45	.02970	23	.01518
Mt. Vernon	44	11.5	.00759	32.5	.02145
Murdo MacKenzie	54	21.5	.01419	32.5	.02145
Nahon	51	20	.01320	31	.02046
Newark	53	23	.01518	30	.01980
Northville	51	18.5	.01221	32.5	.02145
Nowlin	62	32	.02112	30	.01980
Oacoma	52	15.5	.01023	36.5	.02409
Okaton	58	23	.01518	35	.02310
Onida	55	21	.01386	34	.02244
Ordway	53	22.5	.01485	30.5	.02013
*Orient	55	38	.02508	17	.01122
Ortley	47	19.5	.01287	27.5	.01815
Owanka	65	42	.02772	23	.01518
*Parade	68	55	.03630	13	.00858
Peaks	36	5.5	.00363	30.5	.02013
Peever	50	24	.01584	26	.01716
Philip	64	35	.02310	29	.01914
Pierpont	51	20	.01320	31	.02046
Pierre	55	23	.01518	32	.02112
Plankinton	44	12.5	.00825	31.5	.02079
Platte	44	15.5	.01023	28.5	.01881
Pollock	63	44	.02904	19	.01254
[fol. 516]					
Powell	64	33.5	.02211	30.5	.02013
Presho	52	18.5	.01221	33.5	.02211
*Promise	64	45	.02970	19	.01254
Quinn	65	40	.02640	25	.01650
Randolph	51	19	.01254	32	.02112
Rapid City	65	44	.02904	21	.01386
Ravinia	44	14	.00924	30	.01980
*Red Elm	73	55	.03630	18	.01188
Reliance	52	16.5	.01089	35.5	.02343
Renner	36	5.5	.00363	30.5	.02013
Revillo	45	12.5	.00825	32.5	.02145
Richmond	54	23	.01518	31	.02046
*Ridgeview	68	45	.02970	23	.01518
Rockham	52	18	.01188	34	.02244
Roscoe	55	32	.02112	23	.01518
Rosseau	55	21	.01386	34	.02244
Rudolph	51	20.5	.01353	30.5	.02013
Scenic	65	36.5	.02409	28.5	.01881
Selby	59	34	.02244	25	.01650
Seneca	52	21.5	.01419	30.5	.02013
Sherman	36	5.5	.00363	30.5	.02013
Sisseton	50	25.5	.01683	24.5	.01617

* Rates apply only by truck. No rail rates published.

EXHIBIT 11—Continued

Destinations in South Dakota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
*Sitka	59	36	.02376	23	.01518
Spain	51	22.5	.01485	28.5	.01881
Stamford	58	26	.01716	32	.02112
Stickney	44	14	.00924	30	.01980
Strandsburg	45	12.5	.00825	32.5	.02145
Stratford	51	19.5	.01287	31.5	.02079
*Stratton	64	45	.02970	19	.01254
Summit	47	20.5	.01353	26.5	.01749
Tabor	39.5	12	.00792	27.5	.01815
Teton	59	24.5	.01617	34.5	.02277
Thomas	45	12	.00792	33	.02178
Thunder Hawk	67	52	.03432	15	.00990
Timber Lake	64	47	.03102	17	.01122
Trail City	64	45	.02970	19	.01254
Trent	36	6.5	.00429	29.5	.01947
Troy	45	12.5	.00825	32.5	.02145
Twin Brooks	47	20.5	.01353	26.5	.01749
Underwood	65	44	.02904	21	.01386
Utica	39.5	10	.00660	29.5	.01947
Van Metre	59	27.5	.01815	31.5	.02079
Verdon	51	18.5	.01221	32.5	.02145
*Virginia	64	45	.02970	19	.01254
Vivian	54	19	.01254	35	.02310
*Wakpala	64	45	.02970	19	.01254
*Walker	64	45	.02970	19	.01254
Wall	65	40	.02640	25	.01650
Warner	51	21.5	.01419	29.5	.01947
Wasta	65	42	.02772	23	.01518
Watauga	67	52	.03432	15	.00990
Watertown	45	12.5	.00825	32.5	.02145
Waubay	47	19	.01254	28	.01848
Waverly	45	12.5	.00825	32.5	.02145
Webster	47	19	.01254	28	.01848
Wendte	59	26	.01716	33	.02178
Wessington Springs	44	13.5	.00891	30.5	.02013
Westport	53	23.5	.01551	29.5	.01947
Wetonka	55	23.5	.01551	31.5	.02079
*White Butte	69	52	.03432	17	.01122
White Lake	44	13.5	.00891	30.5	.02013
*Winship	53	27	.01782	26	.01716
Zell	52	17.5	.01155	34.5	.02277

* Rates apply only by truck. No rail rates published.

[fol. 517] EXHIBIT 11—Continued

Rates Effective June 11, 1941

Destinations in South Dakota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Aberdeen	49	22.5	.01485	26.5	.01749
Adelaide	49	18	.01188	31	.02046
Agar	53	23	.01518	30	.01980
Ahnberg	43	8.5	.00561	34.5	.02277
Akaska	50	26	.01716	24	.01584
Albee	47	15	.00990	32	.02112
Alcester	35	7.5	.00495	27.5	.01815
Alexandria	40	9.5	.00627	30.5	.02013
Alpena	43	13.5	.00891	29.5	.01947
Altamont	42	13.5	.00891	28.5	.01881
Amherst	53	27	.01782	26	.01716
Andover	49	19	.01254	30	.01980
Appleby	42	11.5	.00759	30.5	.02013
Argonne	43	9.5	.00627	33.5	.02211
Arlington	43	9	.00594	34	.02244
Armour	42	13	.00858	29	.01914
*Arrowhead	71	57	.03762	14	.00924
Artas	62	42	.02772	20	.01320
Artesian	43	10.5	.00693	32.5	.02145
Ashton	47	17.5	.01155	29.5	.01947
Astoria	43	11	.00726	32	.02112
Athol	47	17.5	.01155	29.5	.01947
Aurora	39	8	.00528	31	.02046
Avon	40	12	.00792	28	.01848
Badger	43	10	.00660	33	.02178
Baltic	37	6	.00396	31	.02046
Bancroft	47	14	.00924	33	.02178
Barnard	52	24.5	.01320	27.5	.01815
Bath	49	20.5	.01353	28.5	.01881
*Beebe	53	30	.01980	23	.01518
Belle Fourche	69	48	.03168	21	.01386
Belvidere	56	26	.01716	30	.01980
Bemis	42	12	.00792	30	.01980
Benclare	34	5	.00330	29	.01914
Beresford	35	8	.00528	27	.01782
Black Hawk	67	44	.02904	23	.01518
Blunt	51	19.5	.01287	31.5	.02079
*Bonesteel	47	27.5	.01815	19.5	.01287
Bonilla	47	15	.00990	32	.02112
Boogé	34	5	.00330	29	.01914
Bowdle	57	32	.02112	25	.01650
Box Elder	63	44	.02904	19	.01254
Bradley	47	15.5	.01023	31.5	.02079
Brandon	34	5	.00330	29	.01914
Brandt	43	10	.00660	33	.02178
Brentford	49	18	.01188	31	.02046
Bridgewater	40	8	.00528	32	.02112
Bristol	47	18	.01188	29	.01914
Britton	47	22.5	.01485	24.5	.01617
Broadland	47	14.5	.00957	32.5	.02145
Brookings	43	8	.00528	35	.02310
*Brown's Spur	51	27	.01782	24	.01584
Bruce	43	8.5	.00561	34.5	.02277

* Rates apply only by truck. No rail rates published.

EXHIBIT 11—Continued

Destinations in South Dakota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Bryant	43	11.5	.00759	31.5	.02079
*Buena Vista	64	50	.03301	14	.00924
*Buffalo Gap	64	48	.03168	16	.01056
Burbank	34	10	.00660	24	.01584
Burch	53	27	.01782	26	.01716
*Burke	49	29	.01914	20	.01320
Burkmere	51	20.5	.01353	30.5	.02013
Bushnell	43	8	.00528	40	.02640
Butler	47	17	.01122	30	.01980
[fol. 518]					
Canistota	38	7.5	.00495	30.5	.02013
Canning	51	20.5	.01353	30.5	.02013
Canova	39	8	.00528	31	.02046
Canton	34	7	.00462	27	.01782
Capa	57	29	.01914	28	.01848
Caputa	63	40	.02640	23	.01518
Carthage	43	10.5	.00693	32.5	.02145
Castlewood	42	11	.00726	31	.02046
Cavour	43	13	.00858	30	.01980
Centerville	35	9	.00594	26	.01716
Chamberlain	47	15.5	.01023	31.5	.02079
Chancellor	38	7.5	.00495	30.5	.02013
Chelsea	51	18.5	.01221	32.5	.02145
Chester	38	6.5	.00429	31.5	.02079
Claire City	51	29	.01914	22	.01452
Claremont	53	27	.01782	26	.01716
Clark	47	14	.00924	33	.02178
Claymore	42	38	.02508	24	.01584
Clear Lake	42	11	.00726	31	.02046
Colman	38	7.5	.00495	30.5	.02013
Colome	51	33.5	.02211	17.5	.01155
Colton	38	6.5	.00429	31.5	.02079
Columbia	52	23	.01518	29	.01914
Conata	63	33.5	.02211	29.5	.01947
Conde	46	18	.01188	28	.01848
Corona	51	21	.01386	30	.01980
Corsica	42	13.5	.00891	28.5	.01881
Corson	34	5.5	.00363	28.5	.01881
Cottonwood	62	36.5	.02409	25.5	.01683
Crandell	46	16.5	.01089	29.5	.01947
Crandon	47	15.5	.01023	31.5	.02079
Craven	53	30	.01980	23	.01518
Cresbard	47	18.5	.01221	28.5	.01881
Creston	63	40	.02640	23	.01518
Crocker	46	16	.01056	30	.01980
Crooks	38	6	.00396	32	.02112
Custer	65	48	.03168	17	.01122
Cuthbert	43	12.5	.00825	40.5	.02673
Dahlberg	52	29	.01914	23	.01518
Dallas	50	32	.02112	18	.01188
Dante	40	13	.00858	27	.01782
Davis	35	7.5	.00495	27.5	.01815
Deadwood	67	46	.03036	21	.01386
Dell Rapids	37	6.5	.00429	30.5	.02013

* Rates apply only by truck. No rail rates published.

EXHIBIT 11—Continued

Destinations in South Dakota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Delmont	42	12	.00792	30	.01980
Dempster	43	10	.00660	33	.02178
De Smet	43	11	.00726	32	.02112
Dimock	40	13	.00858	27	.01782
Doland	47	16.5	.01089	30.5	.02013
Draper	52	20.5	.01353	31.5	.02079
Ducharme	62	45	.02970	17	.01122
Dupree	71	55	.03630	16	.01056
Duxbury	49	20	.01320	29	.01914
Eagle Butte	66	55	.03630	11	.00726
Eakin	53	20.5	.01353	32.5	.02145
East Sioux Falls	34	5	.00330	29	.01914
Eden	52	29	.01914	23	.01518
Edgemont	64	52	.03432	12	.00792
Egan	37	7	.00462	30	.01980
Elkton	40	7.5	.00495	32.5	.02145
Elk Point	34	9	.00594	25	.01650
Ellis	40	5.5	.00363	34.5	.02277
Elrod	47	14	.00924	33	.02178
Emery	40	9	.00594	31	.02046
Englewood	67	48	.03168	19	.01254
Erskine	64	48	.03168	16	.01056
Erwin	43	11	.00726	32	.02112
Esmond	43	14	.00726	32	.02112
Estelline	43	9.5	.00627	33.5	.02211
Ethan	40	13	.00858	27	.01782
Eureka	57	34	.02244	23	.01518
[fol. 519]					
*Fairburn	65	46	.03036	19	.01254
*Fairfax	46	26	.01716	20	.01320
Fairview	34	7	.00462	27	.01782
Faith	71	57	.03762	14	.00924
Farmer	40	8.5	.00561	31.5	.02079
Farmingdale	63	40	.02640	23	.01518
Faulkton	51	20	.01320	31	.02046
Fedora	43	10	.00660	33	.02178
Ferney	49	19	.01254	30	.01980
*Firesteel	65	49	.03234	16	.01056
Flandreau	37	7	.00462	30	.01980
Florence	47	14.5	.00957	32.5	.02145
Foley	42	12.5	.00825	29.5	.01947
Forestburg	43	11.5	.00759	31.5	.02079
Ft. Pierre	50	24.5	.01617	25.5	.01683
Frankfort	47	16.5	.01089	30.5	.02013
Frederick	52	25.5	.01683	26.5	.01749
Freeman	40	7.5	.00495	32.5	.02145
Fruitdale	69	48	.03168	21	.01386
Fulton	40	9	.00594	31	.02046
Garden City	47	14.5	.00957	32.5	.02145
Garretson	34	5	.00330	29	.01914
Gary	42	12.5	.00825	29.5	.01947
Gayville	35	10	.00660	25	.01650
Geddes	42	14.5	.00957	27.5	.01815
Gettysburg	53	23	.01518	30	.01980

*Rates apply only by truck. No rail rates published.

EXHIBIT 11—Continued

Destinations in South Dakota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
*Glencross	62	47	.03102	15	.00990
Glenham	57	36	.02376	21	.01386
Goodwin	42	13.5	.00891	28.5	.01881
Gorman	53	23	.01518	30	.01980
Grant	39	7.5	.00495	31.5	.02079
Greenway	57	35.5	.02343	21.5	.01419
*Gregory	49	30.5	.02013	18.5	.01221
Grenville	52	29	.01914	23	.01518
*Gretna	57	32	.02112	25	.01650
Groton	49	20	.01320	29	.01914
Grover	47	12.5	.00825	34.5	.02277
Hammers	51	27.5	.01815	23.5	.01551
Hanton	42	12.5	.00825	29.5	.01947
Harrisburg	34	7	.00462	27	.01782
Harrold	51	18.5	.01221	32.5	.02145
Hartford	38	6	.00396	32	.02112
Hayti	43	11.5	.00759	31.5	.02079
Hazel	47	12.5	.00825	34.5	.02277
Hecla	52	25	.01650	27	.01782
Henry	47	14	.00924	33	.02178
*Hermosa	65	44	.02904	21	.01386
Herreid	62	42	.02772	20	.01320
*Herrick	48	27.5	.01815	20.5	.01353
Hetland	43	10	.00660	33	.02178
Highmore	46	18	.01188	28	.01848
*Hill City	65	46	.03036	19	.01254
Hillhead	52	29	.01914	23	.01518
Hillsview	57	32	.02112	25	.01650
Hitchcock	47	14.5	.00957	32.5	.02145
Holabird	51	18	.01188	33	.02178
Holmquist	49	19	.01254	30	.01980
Hooker	38	10	.00660	28	.01848
Hosmer	57	32	.02112	25	.01650
*Hot Springs	64	48	.03168	16	.01056
Houghton	52	24.5	.01617	27.5	.01815
Hoven	50	23	.01518	27	.01782
Howard	43	9.5	.00627	33.5	.02211
Hudson	34	7	.00462	27	.01782
*Huffton	53	27	.01782	26	.01716
Humboldt	38	6.5	.00429	31.5	.02079
Huntimer	38	6.5	.00429	31.5	.02079
Hurley	38	10	.00660	28	.01848
Huron	43	14	.00924	29	.01914
Imlay	63	1.5	.02409	26.5	.01749
Interior	63	32	.02112	31	.02046
Ipswich	53	30	.01980	23	.01518
[fol. 520]					
Irene	35	9	.00594	26	.01716
Iroquois	43	12	.00792	31	.02046
Isabel	65	49	.03234	16	.01056
*James	49	20	.01320	29	.01914
Java	57	34	.02244	23	.01518
Jefferson	34	9	.00594	25	.01650
*Jeffrey	62	45	.02970	17	.01122

* Rates apply only by truck. No rail rates published.

EXHIBIT 11—Continued

Destinations in South Dakota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Junius	43	8	.00528	35	.02310
Kadoka	56	29	.01914	27	.01782
Kampeska	47	13.5	.00891	33.5	.02211
Kaylor	40	11	.00726	29	.01914
*Keldron	65	52	.03432	13	.00858
Kennebec	51	18	.01188	33	.02178
*Keystone	65	48	.03168	17	.01122
Kidder	53	27	.01782	26	.01716
Kimball	42	14	.00924	28	.01848
Kingsburg	40	12.5	.00825	27.5	.01815
Kranzburg	42	13.5	.00891	28.5	.01881
LaBolt	47	14.5	.00957	32.5	.02145
Lake Andes	42	14	.00924	28	.01848
Lake City	52	29	.01914	23	.01518
Lake Norden	43	11	.00726	32	.02112
Lake Preston	43	10	.00660	33	.02178
*Landeau	62	38	.02508	24	.01584
Lane	42	13.5	.00891	28.5	.01221
Langford	47	21	.01386	26	.01716
*Lantry		55	.03630	16	.01056
*LaPlant		45	.02970	21	.01386
Lead	67	46	.03036	21	.01386
Lebanon	52	22	.01452	30	.01980
Lemmon	65	52	.03432	13	.00858
Lennox	35	7	.00462	28	.01848
Leola	53	24	.01584	29	.01914
Lesterville	40	11	.00726	29	.01914
Letcher	43	11.5	.00759	31.5	.02079
Lily	47	16	.01056	31	.02046
Loomis	43	11	.00726	32	.02112
Lowry	50	26	.01716	24	.01584
*Loyalton	53	20	.01320	33	.02178
Lyman	51	18	.01188	33	.02178
Lyons	38	6	.00396	32	.02112
McCook	34	11.5	.00759	22.5	.01485
McIntosh	65	52	.03432	13	.00858
McLaughlin	62	45	.02970	17	.01122
Madison	38	7.5	.00495	30.5	.02013
Madra	62	35.5	.02343	26.5	.01749
*Mahto	62	45	.02970	17	.01122
Manchester	43	11.5	.00759	31.5	.02079
Mansfield	49	19.5	.01287	29.5	.01947
Maple Leaf	62	48	.03168	14	.00924
Marion Jct.	40	7.5	.00495	32.5	.02145
Marvin	49	20.5	.01353	28.5	.01881
Meckling	35	10	.00660	25	.01650
*Melham	47	14	.00924	33	.02178
Mellette	49	18.5	.01221	30.5	.02013
Menno	40	8.5	.00561	31.5	.02079
Midland	57	30.5	.02013	26.5	.01749
Milbank	49	20.5	.01353	28.5	.01881
*Millard	53	20	.01320	33	.02178
Miller	47	15.5	.01023	31.5	.02079
Mina	53	26	.01716	27	.01782
*Minnekahta	64	50	.03300	14	.00924
Miranda	51	19	.01254	32	.02112

* Rates apply only by truck. No rail rates published.

EXHIBIT 11—Continued

Destinations in South Dakota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Mission Hill	35	10	.00660	25	.01650
Mitchell	40	10	.00660	30	.01980
Mobridge	57	29	.01914	28	.01848
Monroe	38	7.5	.00495	30.5	.02013
Montrose	38	6.5	.00429	31.5	.02079
Morefield	38	6	.00396	32	.02112
Moritz	42	13	.00858	29	.01914
[fol. 521]					
*Morristown	65	52	.03432	13	.00858
*Mosher	54	38	.02508	16	.01056
*Mossman	66	45	.02970	21	.01386
Mt. Vernon	42	11.5	.00759	30.5	.02013
Murdo MacKenzie	52	21.5	.01419	30.5	.02013
*Mystic	65	46	.03036	19	.01254
*Nahant	67	46	.03036	21	.01386
Nahon	49	20	.01320	29	.01914
Naples	47	13.5	.00891	33.5	.02211
Newark	52	23	.01518	29	.01914
New Effington	51	27.5	.01815	23.5	.01551
Newell	69	50	.03300	19	.01254
Nisland	69	50	.03300	19	.01254
Norbeck	47	20	.01320	27	.01782
Northville	49	18.5	.01221	30.5	.02013
Nowlin	60	32	.02112	28	.01848
Nunda	43	7.5	.00495	35.5	.02343
Oacoma	51	15.5	.01023	35.5	.02343
*Oelrichs	62	48	.03168	14	.00924
Okaton	56	23	.01518	33	.02178
Oldham	43	9.5	.00627	33.5	.02211
Onaka	50	21	.01386	29	.01914
Onida	53	21	.01386	32	.02112
*Oral	63	48	.03168	15	.00990
Ordway	52	22.5	.01485	29.5	.01947
*Orient	53	38	.02508	15	.00990
Ortley	49	19.5	.01287	29.5	.01947
Osceola	47	14	.00924	33	.02178
Owanka	63	42	.02772	21	.01386
*Parade	66	55	.03630	11	.00726
Parker	38	7.5	.00495	30.5	.02013
Parkston	40	12.5	.00825	27.5	.01815
Peaks	37	5.5	.00363	31.5	.02079
Peever	51	24	.01584	27	.01782
Philip	62	35	.02310	27	.01782
Piedmont	67	44	.02904	23	.01518
Pierpont	47	20	.01320	27	.01782
Pierre	53	23	.01518	30	.01980
*Plana	53	22.5	.01485	30.5	.02013
Plankinton	42	12.5	.00825	29.5	.01947
Platte	42	15.5	.01023	26.5	.01749
Plumb	40	11	.00726	29	.01914
Pollock	62	44	.02904	18	.01188
Powell	62	33.5	.02211	28.5	.01881
Presho	51	18.5	.01221	32.5	.02145
*Pringle	65	50	.03300	15	.00990

* Rates apply only by truck. No rail rates published.

EXHIBIT 11—Continued

Destinations in South Dakota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
*Promise	62	45	.02970	17	.01122
*Provo	64	52	.03432	12	.00792
Pukwana	47	14.5	.00957	32.5	.02145
Putney	53	27	.01782	26	.01716
Quinn	63	40	.02640	23	.01518
Ramona	43	8.5	.00561	34.5	.02277
Randolph	49	19	.01254	30	.01980
Rapid City	63	44	.02904	19	.01254
Rauville	47	13	.00858	34	.02244
Ravinia	42	14	.00924	28	.01848
Raymond	47	15	.00990	32	.02112
*Red Elm	71	55	.03630	16	.01056
Redfield	47	16.5	.01089	30.5	.02013
Ree Heights	47	16.5	.01089	30.5	.02013
Reliance	51	16.5	.01089	34.5	.02277
Renner	37	5.5	.00363	31.5	.02079
Revillo	42	12.5	.00825	29.5	.01947
Richmond	52	23	.01518	29	.01914
*Ridgeview	66	45	.02970	21	.01386
Riverside	40	9.5	.00627	30.5	.02013
*Rochford	67	46	.03036	21	.01386
Rockham	51	18	.01188	33	.02178
Roscoe	53	32	.02112	21	.01386
Rosholt	51	27	.01782	24	.01584
Roslyn	52	29	.01914	23	.01518
Richland	34	10	.00660	24	.01584
[fol. 522]					
Rosseau	53	21	.01386	32	.02112
Roswell	43	9.5	.00627	33.5	.02211
Rowena	34	5	.00330	29	.01914
Rudolph	49	20.5	.01353	28.5	.01881
*Rumford	64	52	.03432	12	.00792
Rutland	38	7.5	.00495	30.5	.02013
*St. Charles	48	27	.01782	21	.01386
St. Lawrence	47	15.5	.01023	31.5	.02079
St. Onge	69	46	.03036	23	.01518
Salem	38	7.5	.00495	30.5	.02013
Scenic	63	36.5	.02409	26.5	.01749
Scotland	40	11	.00726	29	.01914
Selby	57	34	.02244	23	.01518
Seneca	51	21.5	.01419	29.5	.01947
Sherman	37	5.5	.00363	31.5	.02079
Shindler	34	5	.00330	29	.01914
Sinai	43	8.5	.00561	34.5	.02277
Sioux Falls	34	5.5	.00363	28.5	.01881
Sisseton	51	25.5	.01683	25.5	.01683
*Sitka	57	36	.02376	21	.01386
*Smithwick	63	48	.03168	15	.00990
South Shore	47	14	.00924	33	.02178
Spain	47	22.5	.01485	24.5	.01617
Spencer	38	8	.00528	30	.01980
Spottswood	47	15.5	.01023	31.5	.02079
Springfield	40	12	.00792	28	.01848
Stamford	56	26	.01716	30	.01980

* Rates apply only by truck. No rail rates published.

EXHIBIT 11—Continued

Destinations in South Dakota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Stickney	42	14	.00924	28	.01848
Stockholm	47	14	.00924	33	.02178
Strandsburg	42	12.5	.00825	29.5	.01947
Stratford	49	19.5	.01287	29.5	.01947
*Stratton	62	45	.02970	17	.01122
Sturgis	67	44	.02904	23	.01518
Summit	49	20.5	.01353	28.5	.01881
Tabor	40	12	.00792	28	.01848
Tea	35	6.5	.00429	28.5	.01881
Teton	57	24.5	.01617	32.5	.02145
Thomas	42	12	.00792	30	.01980
Thunder Hawk	65	52	.03432	13	.00858
Tilford	67	44	.02904	23	.01518
Timber Lake	62	47	.03102	15	.00990
Tolstoy	50	23	.01518	27	.01782
Toronto	43	9.5	.00627	33.5	.02211
Trail City	62	45	.02970	17	.01122
Trent	37	6.5	.00429	30.5	.02013
Tripp	40	11	.00726	29	.01914
*Trojan	67	48	.03168	19	.01254
Troy	42	12.5	.00825	29.5	.01947
Tulare	47	15.5	.01023	31.5	.02079
Turton	47	17	.01122	30	.01980
Twin Brooks	49	20.5	.01353	28.5	.01881
Tyndall	40	12	.00792	28	.01848
Underwood	63	44	.02904	19	.01254
Unityville	38	7.5	.00495	30.5	.02013
Utica	40	10	.00660	30	.01980
Valley Springs	34	5	.00330	29	.01914
Van Metre	57	27.5	.01815	29.5	.01947
Vayland	47	15	.0099	32	.02112
Veblen	52	29	.01914	23	.01518
Verdon	49	18.5	.01221	30.5	.02013
Vermillion	34	10	.00660	24	.01584
Viborg	35	8	.00528	27	.01782
Victor	51	27	.01782	24	.01584
Vienna	47	12.5	.00825	34.5	.02277
Vilas	43	9.5	.00627	33.5	.02211
Virgil	43	14	.00924	29	.01914
*Virginia	62	45	.02970	17	.01122
Vivian	52	19	.01254	33	.02178
Volga	43	8	.00528	35	.02310
Volin	35	10	.00660	25	.01650
[fol. 523]					
Wagner	40	13.5	.00891	26.5	.01749
Wakonda	35	10	.00660	25	.01650
*Wakpala	62	45	.02970	17	.01122
*Walker	62	45	.02970	17	.01122
Wall	63	40	.02640	23	.01518
Wallace	47	15	.00990	32	.02112
Ward	40	7	.00462	33	.02178
Warner	49	21.5	.01419	27.5	.01815
Wasta	63	42	.02772	21	.01386
Watauga	65	52	.03432	13	.00858

* Rates apply only by truck. No rail rates published.

EXHIBIT 11—Continued

Destinations in South Dakota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Watertown	42	12.5	.00825	29.5	.01947
Waubay	49	19	.01254	30	.01980
Waverly	42	12.5	.00825	29.5	.01947
Webster	49	19	.01254	30	.01980
Wecota	47	19.5	.01287	27.5	.01815
Wendte	57	26	.01716	31	.02046
Wentworth	38	7	.00462	31	.02046
Wessington	47	15	.00990	32	.02112
Wessington Springs	42	13.5	.00891	28.5	.01881
Westport	52	23.5	.01551	28.5	.01881
Weta	63	32	.02112	31	.02046
Wetonka	53	23.5	.01551	29.5	.01947
White	43	8.5	.00561	34.5	.02277
*White Butte	67	52	.03432	15	.00990
White Lake	42	13.5	.00891	28.5	.01881
White Rock	49	25.5	.01683	23.5	.01551
Whitewood	67	46	.03036	21	.01386
Willow Lake	47	13.5	.00891	33.5	.02211
Wilmot	51	22	.01452	29	.01914
Winfred	43	8.5	.00561	34.5	.02277
*Winner	51	35	.02310	16	.01056
*Winship	52	27	.01782	25	.01650
*Witten	53	36.5	.02409	16.5	.01089
Wolsey	47	15	.00990	32	.02112
*Wood	55	40	.02640	15	.00990
Woonsocket	43	12.5	.00825	30.5	.02013
Worthing	35	7	.00462	28	.01848
Yahota	47	14	.00924	33	.02178
Yale	47	14	.00924	33	.02178
Yankton	35	10	.00660	25	.01650
Zell	51	17.5	.01155	33.5	.02211

* Rates apply only by truck. No rail rates published.

[fol. 524]

Clerk's Note: Exhibit 12 is omitted at this place for the reason it appears attached to and a part of the Amended Petition Before the Interstate Commerce Commission at side fol. 249 of this record.

[fol. 525] EXHIBIT 13

Supplement No. 1—Issued June 20, 1941

Destinations in North Dakota	Rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Alfred	58	37	.02442	21	.01386
Anselm	54	33	.02178	21	.01386
Argusville	54	33.5	.02211	20.5	.01353
Ashley	63	40	.02640	23	.01518
Berlin	55	34	.02244	21	.01386
Bowman	73	56	.03696	17	.01122
Brampton	53	23	.01518	30	.01980
Breien	72	52	.03432	20	.01320
Bucyrus	73	54	.03564	19	.01254
*Buffalo Springs	73	56	.03696	17	.01122
Burnstad	63	40	.02640	23	.01518
Burt	72	55	.03630	17	.01122
Buttzville	55	33	.02178	22	.01452
Cannon Ball	72	50	.03300	22	.01452
Carson	72	54	.03564	18	.01188
Cayuga	53	27	.01782	26	.01716
Clement	53	31.5	.02079	21.5	.01419
Coburn	54	33	.02178	21	.01386
Cogswell	53	27	.01782	26	.01716
Crete	53	30	.01980	23	.01518
Danzig	63	40	.02640	23	.01518
Deisem	58	36	.02376	22	.01452
De Lamere	53	30	.01980	23	.01518
*Duane	55	27	.01782	28	.01848
Eckelson	58	38	.02508	20	.01320
Edgeley	55	30	.01980	25	.01650
Elgin	72	55	.03630	17	.01122
Ellendale	53	27	.01782	26	.01716
Elliott	55	33	.02178	22	.01452
Enderlin	54	35	.02310	19	.01254
Englevale	55	33	.02178	22	.01452
Flasher	72	54	.03564	18	.01188
Forbes	54	27	.01782	27	.01782
[illegible]rman	53	27	.01782	26	.01716
Fort Rice	72	50	.03300	22	.01452
Fredonia	56	36.5	.02409	19.5	.01287
Fullerton	53	32	.02112	21	.01386
Gackle	58	38	.02508	20	.01320
Gall	72	54	.03564	18	.01188
Gardner	54	33.5	.02211	20.5	.01353
Gascoyne	73	56	.03696	17	.01122
Glover	55	33	.02178	22	.01452
Grandin	54	35	.02310	19	.01254
*Griffin	76	56	.03696	20	.01320
Guelph	53	27	.01782	26	.01716
Gwinner	53	30	.01980	23	.01518
Hague	63	38	.02508	25	.01650
Hample	53	29	.01914	24	.01584
Harwood	54	33	.02178	21	.01386
Hastings	58	40	.02640	18	.01188
Havana	53	27	.01782	26	.01716
Haynes	69	52	.03432	17	.01122
Hei[illegible]	72	54	.03564	18	.01188

* Rates apply only by truck. No rail rates published.

EXHIBIT 13—Continued

Destinations in North Dakota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Hettinger	69	52	.03432	17	.01122
Hillsboro	54	36.5	.02409	17.5	.01155
Huff	72	48	.03168	24	.01584
Independence	55	33	.02178	22	.01452
*Ives	76	59	.03894	17	.01122
Jud	58	37	.02442	21	.01386
Kathryn	58	38	.02508	20	.01320
Kelso	54	36.5	.02409	17.5	.01155
Kulm	56	36	.02376	20	.01320
Le Mars	50	27	.01782	23	.01518
La Moure	55	33	.02178	22	.01452
Lark	72	54	.03564	18	.01188
[fol. 526]					
Leonard	54	33	.02178	21	.01386
Lisbon	55	33	.02178	22	.01452
Litchville	58	40	.02640	18	.01188
Ludden	53	27	.01782	26	.01716
McLeod	54	29.5	.01947	24.5	.01617
Marion	58	40	.02640	18	.01188
Marmarth	76	59	.03894	17	.01122
Medberry	55	34	.02244	21	.01386
Milnor	53	30	.01980	23	.01518
Monango	55	27	.01782	28	.01848
*Montline	76	59	.03894	17	.01122
Mott	72	55	.03630	17	.01122
Napoleon	63	41	.02706	22	.01452
Nash	65	46	.03036	19	.01254
New England	75	56	.03696	19	.01254
New Leipzig	72	55	.03630	17	.01122
Nicholson	53	28	.01848	25	.01650
Nome	58	38	.02508	20	.01320
Oakes	53	28.5	.01881	24.5	.01617
Odessa	72	55	.03630	17	.01122
Perry	53	27	.01782	26	.01716
Petrel	69	52	.03432	17	.01122
*Potts	55	30	.01980	25	.01650
Ransom	53	27	.01782	26	.01716
*Reeder	73	56	.03696	17	.01122
Rhame	76	56	.03696	20	.01320
Rutland	53	27	.01782	26	.01716
Schmidt	72	48	.03168	24	.01584
Scranton	73	56	.03696	17	.01122
Sheldon	54	33	.02178	21	.01386
Silver Leaf	53	27	.01782	26	.01716
Solen	72	52	.03432	20	.01320
Stirum	53	30	.01980	23	.01518
Strasburg	63	40	.02640	23	.01518
Straubville	53	27	.01782	26	.01716
Streeter	58	39	.02574	19	.01254
Timmer	72	52	.03432	20	.01320
Venlo	54	31.5	.02079	22.5	.01485
Venturia	63	40	.02640	23	.01518
Verona	55	33	.02178	22	.01452
Wood	54	33	.02178	21	.01386
Zeeland	63	37	.02442	26	.01716

* Rates apply only by truck. No rail rates published.

[fol. 527] EXHIBIT 13—Continued

Rates Effective June 11, 1941

Destinations in North Dakota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Abercrombia	51	29	.01914	22	.01452
Absaraka	56	34.5	.02277	21.5	.01419
Adams	67	48	.03168	19	.01254
Addison	53	33	.02178	20	.01320
Adrian	57	38	.02508	19	.01254
Alfred	57	37	.02442	20	.01320
Alice	55	35	.02310	20	.01320
Almont	71	52	.03432	19	.01254
Alsen	69	52	.03432	17	.01122
Amenia	53	34.5	.02277	18.5	.01221
Anamoose	65	47	.03102	18	.01188
Aneta	60	42	.02772	18	.01188
Anselm	50	33	.02178	17	.01122
Antelope	74	56	.03696	18	.01188
Ardoch	62	44	.02904	18	.01188
Arena	68	47	.03102	21	.01386
Arguseville	50	33.5	.02211	16.5	.01089
Armourdale	69	54	.03564	15	.00990
Arnold	68	47	.03102	21	.01386
Arthur	56	35	.02310	21	.01386
Arvilla	60	42	.02772	18	.01188
Ashley	62	40	.02640	22	.01452
Auburn	67	46	.03036	21	.01386
Aylmer	65	47	.03102	18	.01188
Ayr	56	36	.02376	20	.01320
Backoo	67	48	.03168	19	.01254
Baker	65	50	.03300	15	.00990
Baldwin	68	49	.03234	19	.01254
Balfour	67	47	.03102	20	.01320
Balta	65	48	.03168	17	.01122
Bantry	73	52	.03432	21	.01386
Barlow	62	42	.02772	20	.01320
Barney	52	28.5	.01881	3.5	.01551
Bartlett	65	46	.03036	19	.01254
Barton	73	50	.03300	23	.01518
Bathgate	67	50	.03300	17	.01122
Benedict	71	50	.03300	21	.01386
Keres	57	38	.02508	19	.01254
Bergen	67	48	.03168	19	.01254
Berlin	50	34	.02244	16	.01056
Berthold	75	54	.03564	21	.01386
Berwick	68	50	.03300	18	.01188
Beulah	73	56	.03696	17	.01122
Binford	62	43	.02838	19	.01254
Bisbee	69	52	.03432	17	.01122
Bismarck	65	47	.03102	18	.01188
Blabon	60	40	.02640	20	.01320
Blackmer	49	27	.01782	22	.01452
Blanchard	56	36.5	.02409	19.5	.01287
Bolack	62	44	.02904	18	.01188
Bordulac	62	41	.02706	21	.01386
Bottineau	73	52	.03432	21	.01386
Bowdon	66	44	.02904	22	.01452

Rates apply only by truck. No rail rates published.

EXHIBIT 13—Continued

Destinations in North Dakota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Bowesmont	66	48	.03168	18	.01188
Bowman	71	56	.03696	15	.00990
Boynton	55	33	.02178	22	.01452
Braddock	65	42	.02772	23	.01518
Brampton	52	23	.01518	29	.01914
Brantford	62	42	.02772	20	.01320
Breien	71	52	.03432	19	.01254
Bremen	65	43	.02838	22	.01452
Brinsmade	65	46	.03036	19	.01254
Brittin	65	43	.02838	22	.01452
Brocket	66	48	.03168	18	.01188
Brumbaugh	69	52	.03432	17	.01122
Buchanan	62	39	.02574	23	.01518
[fol. 528]					
Bucyrus	71	54	.03564	17	.01122
Buffalo	55	35	.02310	20	.01320
*Buffalo Springs	71	56	.03696	15	.00990
Burdick	65	42	.02772	23	.01518
Burleigh	65	45	.02970	20	.01320
Burlington	74	52	.03432	22	.01452
Burnstad	62	40	.02640	22	.01452
Burt	71	55	.03630	16	.01056
Butte	71	48	.03168	23	.01518
Buttsville	50	33	.02178	17	.01122
Buxton	57	40	.02640	17	.01122
Calio	69	52	.03432	17	.01122
Cando	67	50	.03300	17	.01122
Cannon Ball	71	50	.03300	21	.01386
Carbury	76	52	.03432	24	.01584
Carrington	62	42	.02772	20	.01320
Carson	71	54	.03564	17	.01122
Cashel	66	46	.03036	20	.01320
Casselton	53	33	.02178	20	.01320
Cathay	65	42	.02772	23	.01518
Cavalier	67	48	.03168	19	.01254
Cayuga	52	27	.01782	25	.01650
Chaseley	66	44	.02904	22	.01452
Christine	51	30.5	.02013	20.5	.01353
Church's Ferry	65	48	.03168	17	.01122
Clement	52	31.5	.02079	20.5	.01353
Clementsville	57	38	.02508	19	.01254
Cleveland	62	38	.02508	24	.01584
Clifford	56	38	.02508	18	.01188
Clyde	69	52	.03432	17	.01122
Coburn	50	33	.02178	17	.01122
Cogwell	52	27	.01782	25	.01650
Colebarbor	71	52	.03432	19	.01254
Colfax	51	31.5	.02079	19.5	.01287
Colgate	60	38	.02508	22	.01452
Comstock	65	50	.03300	15	.00990
Conway	62	44	.02904	18	.01188
Copperstown	62	42	.02772	20	.01320
Cotter	53	33	.02178	20	.01320

* Rates apply only by truck. No rail rates published.

EXHIBIT 13—Continued

Destinations in North Dakota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Courtenay	62	38	.02508	24	.01584
Crary	65	48	.03168	17	.01122
Crete	52	30	.01980	22	.01452
Crystal	67	48	.03168	19	.01254
Crystal Springs	62	40	.02640	22	.01452
Cuba	55	37	.02442	18	.01188
Cummings	57	38	.02508	19	.01254
Dahlen	65	48	.03168	17	.01122
Dana	65	42	.02272	23	.01518
Danzig	62	40	.02640	22	.01452
Darby	65	48	.03168	17	.01122
Davenport	53	33	.02178	20	.01320
Dawson	65	40	.02640	25	.01650
Dazey	57	40	.02640	17	.01122
Deisem	57	36	.02376	21	.01386
De Lamere	52	30	.01980	22	.01452
Denbigh	71	50	.03300	21	.01386
Denhoff	71	46	.03036	25	.01650
Derrick	66	50	.03300	16	.01056
Des Lacs	75	52	.03432	23	.01518
Devils Lake	65	48	.03168	17	.01122
Dickey	57	38	.02508	19	.01254
Dickinson	74	58	.03828	16	.01056
Dodge	76	58	.03828	18	.01188
Douglas	74	52	.03432	22	.01452
Dover	66	42	.02772	24	.01584
Doyon	65	46	.03036	19	.01254
Drake	65	47	.03102	18	.01188
Drayton	66	46	.03036	20	.01320
Dresden	68	50	.03300	18	.01188
Driscoll	65	42	.02772	23	.01518
*Duane	52	27	.01782	25	.01650
Deering	76	54	.03564	22	.01452
[fol. 529]					
Dunn Center	76	59	.03894	17	.01122
Dunseith	73	52	.03432	21	.01386
Durbin	53	33	.02178	20	.01320
Durkee	57	38	.02508	19	.01254
Dwight	51	28.5	.01881	22.5	.01485
Easby	68	50	.03300	18	.01188
Eastedge	57	38	.02508	19	.01254
Eckleson	57	38	.02508	19	.01254
Edgeley	50	30	.01980	20	.01320
Edinburg	65	46	.03036	19	.01254
Edmore	66	48	.03168	18	.01188
Edmunds	62	39	.02574	23	.01518
Egeland	69	52	.03432	17	.01122
Eldridge	62	38	.02508	24	.01584
Elgin	71	55	.03630	16	.01056
Elizabeth	55	36.5	.02409	18.5	.01221
Ellendale	52	27	.01782	25	.01650
Elliott	50	33	.02178	17	.01122
Elmo	65	48	.03168	17	.01122
Embden	55	35	.02310	20	.01320

* Rates apply only by truck. No rail rates published.

EXHIBIT 13—Continued

Destinations in North Dakota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Emerado	60	42	.02772	18	.01188
Emrick	65	44	.02904	21	.01386
Enderlin	50	35	.02310	15	.00990
Englevale	50	33	.02178	17	.01122
*Enloe	51	29	.01914	22	.01452
Erie	56	35	.02310	21	.01386
Esmond	65	46	.03036	19	.01254
Essex	65	48	.03168	17	.01122
Fabian	55	35	.02310	20	.01320
Fairdale	67	49	.03234	18	.01188
Fairmount	49	27	.01782	22	.01452
Fairview Jct.	52	28.5	.01881	23.5	.01551
Falkirk	71	50	.03300	21	.01386
Fargo	51	33	.02178	18	.01188
Farmington	52	28.5	.01881	23.5	.01551
Fessenden	65	44	.02904	21	.01386
Fillmore	65	50	.03300	15	.00990
Fingal	55	36.5	.02904	18.5	.01221
Finley	60	40	.02640	20	.01320
Flasher	71	54	.03564	17	.01122
Fleece	66	50	.03300	16	.01056
Flora	65	44	.02904	21	.01386
Forbes	50	27	.01782	23	.01518
Forest River	62	44	.02904	18	.01188
Forman	52	27	.01782	25	.01650
Fort Clark	73	53	.03498	20	.01320
Fort Rice	71	50	.03300	21	.01386
Fort Totten	65	46	.03036	19	.01254
Foxholm	74	54	.03564	20	.01320
Franklin	57	38	.02508	19	.01254
Frazier	57	38	.02508	19	.01254
Fredonia	55	36.5	.02409	18.5	.01221
Fullerton	52	32	.02112	20	.01320
Funston	65	47	.03102	18	.01188
Gackle	57	38	.02508	19	.01254
Galchutt	51	30	.01980	21	.01386
Galesburg	56	36.5	.02409	19	.01254
Gall	71	54	.03564	17	.01122
Gardena	73	52	.03432	21	.01386
Gardner	50	33.5	.02211	16.5	.01089
Garrison	71	52	.03432	19	.01254
Gascoyne	71	56	.03696	15	.00990
Geneseo	52	27	.01782	25	.01650
Gilby	62	44	.02904	18	.01188
Gladstone	74	57	.03762	17	.01122
Glasston	67	48	.03168	19	.01254
Glenfield	62	42	.02772	20	.01320
Glenullen	71	54	.03564	17	.01122
Glover	50	33	.02178	17	.01122
Golden Valley	73	56	.03696	17	.01122
Goldwin	65	41	.02706	24	.01584
[fol. 530]					
Goodrich	71	46	.03036	25	.01650
Grace City	62	42	.02772	20	.01320

* Rates apply only by truck. No rail rates published.

EXHIBIT 13—Continued

Destinations in North Dakota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Grafton	62	46	.03036	16	.01056
Grand Forks	57	42	.02772	15	.00990
Grandin	50	35	.02310	15	.00990
Grand Rapids	57	38	.02508	19	.01254
Granville	71	52	.03432	19	.01254
*Griffin	74	56	.03695	18	.01188
Guelph	52	27	.01782	25	.01650
Guptill	62	42	.02772	20	.01320
Guthrie	67	47	.03102	20	.01320
Gwinner	52	30	.01980	22	.01452
Hague	62	38	.02508	24	.01584
Hallidsy	76	58	.03828	18	.01188
Hamar	65	44	.02904	21	.01386
Hamberg	65	43	.02838	22	.01452
Hamilton	67	48	.03168	19	.01254
Hampden	66	50	.03300	16	.01056
Hample	52	29	.01914	23	.01518
Hankinson	52	27	.01782	25	.01650
Hannaford	57	40	.02640	17	.01122
Hannah	68	52	.03432	16	.01056
Harlow	65	50	.03300	15	.00990
Harmon	73	50	.03300	23	.01518
Harvey	65	45	.02970	20	.01320
Harwood	50	33	.02178	17	.01122
Hastings	57	40	.02640	17	.01122
Hatton	60	40	.02640	20	.01320
Havana	52	27	.01782	25	.01650
Haynes	67	52	.03432	15	.00990
Hazelton	65	42	.02772	23	.01518
Hazen	73	54	.03564	19	.01254
Heaton	66	44	.02904	22	.01452
Hebron	74	56	.03696	18	.01188
Heil	71	54	.03564	17	.01122
Heimdal	65	45	.02970	20	.01320
Hensel	67	48	.03168	19	.01254
Hensler	73	52	.03432	21	.01386
Herrick	66	46	.03036	20	.01320
Hesper	65	44	.02904	21	.01386
Hettinger	67	52	.03432	15	.00990
Hickson	51	30.5	.02013	20.5	.01353
Hillsboro	50	36.5	.02409	13.5	.00891
Homer	57	38	.02508	19	.01254
Honeyford	62	44	.02904	18	.01188
Hoople	67	46	.03036	21	.01386
Hope	60	38	.02508	22	.01452
Horace	53	33	.02178	20	.01320
Huff	71	48	.03168	23	.01518
Hunter	56	35	.02310	21	.01386
Hurdsfield	66	44	.02904	22	.01452
Hurning	57	38	.02508	19	.01254
Independence	50	33	.02178	17	.01122
Inkster	62	44	.02904	18	.01188
*Ives	74	59	.03894	15	.00990
Jamestown	57	38	.02508	19	.01254
Jamestown Jct.	57	38	.02508	19	.01254

* Rates apply only by truck. No rail rates published.

EXHIBIT 13—Continued

Destinations in North Dakota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Jessie	62	43	.02838	19	.01254
Johnson	57	38	.02508	19	.01254
Johnstown	62	44	.02904	18	.01188
Joilette	66	50	.03300	16	.01056
Josephine	65	44	.02904	21	.01386
Juanita	62	42	.02772	20	.01320
Jud	57	37	.02442	20	.01320
Judson	68	50	.03300	18	.01188
Karlsruhe	67	48	.03168	19	.01254
Karnak	57	40	.02640	17	.01122
Kathryn	57	38	.02508	19	.01254
Kellogg	62	46	.03036	16	.01056
Kelly	62	44	.02904	18	.01188
Kelso	50	36.5	.02409	13.5	.00891
Kempton	60	42	.02772	18	.01188
[fol. 531]					
Lansford	78	56	.03696	22	.01452
Lorain	78	58	.03828	20	.01320
Kensal	62	39	.02574	23	.01518
Kief	71	47	.03102	24	.01584
Kilbernie	55	33	.02178	22	.01452
Kindred	51	33	.02178	18	.01188
Kintyre	65	41	.02706	24	.01584
Kloten	63	42	.02772	21	.01386
Kloze	57	38	.02508	19	.01254
Knox	68	48	.03168	20	.01320
Kongsberg	71	48	.03168	23	.01518
Kramer	73	52	.03432	21	.01386
Kulm	55	36	.02376	19	.01254
Lake Williams	65	43	.02838	22	.01452
Lakota	63	46	.03036	17	.01122
Lallie	65	46	.03036	19	.01254
La Mars	49	27	.01782	22	.01452
La Moure	50	33	.02178	17	.01122
Langdon	68	50	.03300	18	.01188
Langers	55	33	.02178	22	.01452
Lankin	67	46	.03036	21	.01386
Lanona	55	38	.02508	17	.01122
Larimore	60	42	.02772	18	.01188
Lark	71	54	.03564	17	.01122
Lawton	66	48	.03168	18	.01188
Leal	57	38	.02508	19	.01254
Leeds	65	48	.03168	17	.01122
Lehigh	74	58	.03828	16	.01056
Lehr	59	38	.02508	21	.01386
Lemert	65	42	.02772	23	.01518
Leonard	50	33	.02178	17	.01122
Lidgerwood	52	27	.01782	25	.01650
Linton	65	42	.02772	23	.01518
Lisbon	50	33	.02178	17	.01122
Litchville	57	40	.02640	17	.01122
*Lithia	51	30.5	.02013	20.5	.01353
Logan	71	50	.03300	21	.01386
Lone Tree	75	54	.03564	21	.01386

* Rates apply only by truck. No rail rates published.

EXHIBIT 13—Continued

Destinations in North Dakota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Lovell	62	43	.02838	19	.01254
Lucca	55	36.5	.02409	18.5	.01221
Ludden	52	27	.01782	25	.01650
Luverne	57	40	.02640	17	.01122
McArthur	66	50	.03300	16	.01056
McCanna	62	42	.02772	20	.01320
McCluskey	71	48	.03168	23	.01518
McHenry	62	44	.02904	18	.01188
McKenzie	65	42	.02772	23	.01518
McLeod	50	29.5	.01947	20.5	.01353
McVille	63	42	.02772	21	.01386
Maddock	65	44	.02904	21	.01386
Magnus	65	46	.03036	19	.01254
Makoti	74	54	.03564	20	.01320
Mandan	68	47	.03102	21	.01386
Manfred	65	44	.02904	21	.01386
Mantador	52	27.5	.01815	24.5	.01617
Manvel	62	42	.02772	20	.01320
Mapes	63	46	.03036	17	.01122
Mapleton	53	33	.02178	20	.01320
Marion	57	40	.02640	17	.01122
Marmarth	74	59	.03894	15	.00990
Martin	65	45	.02970	20	.01320
Max	71	52	.03432	19	.01254
Mayville	56	38	.02508	18	.01188
Maza	67	50	.03300	17	.01122
Meckinock	62	44	.02904	18	.01188
Medberry	50	34	.02244	16	.01056
Medina	62	38	.02508	24	.01584
Melville	62	41	.02706	21	.01386
Mercer	71	48	.03168	23	.01518
Merricourt	55	34.5	.02277	20.5	.01353
Michigan	63	44	.02904	19	.01254
Millarton	57	38	.02508	19	.01254
[fol. 532]					
Mohall	78	56	.03696	22	.01452
Milnor	52	30	.01980	22	.01452
Milton	65	48	.03168	17	.01122
Minnewaukan	65	46	.03036	19	.01254
Minot	71	50	.03300	21	.01386
Minto	62	46	.03036	16	.01056
Moffit	65	42	.02772	23	.01518
Monango	52	27	.01782	25	.01650
*Montline	74	59	.03894	15	.00990
Montpelier	57	38	.02502	19	.01254
Mooreton	52	28.5	.01881	23.5	.01551
Mose	62	44	.02904	18	.01188
Mott	71	55	.03630	16	.01056
Munich	69	52	.03432	17	.01122
Mylo	73	52	.03432	21	.01386
Myra	55	33.5	.02211	21.5	.01419
Manson	73	50	.03300	23	.01518
Napoleon	62	41	.02706	21	.01386

* Rates apply only by truck. No rail rates published.

EXHIBIT 13—Continued

Destinations in North Dakota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Nash	67	46	.03036	21	.01386
Neche	67	50	.03300	17	.01122
New England	74	56	.03696	18	.01188
New Leipzig	71	55	.03630	16	.01056
New Rockford	62	42	.02772	20	.01320
New Salem	68	50	.03300	18	.01188
Newville	67	50	.03300	17	.01122
Niagara	63	44	.02904	19	.01254
Nicholson	52	28	.01848	24	.01584
Nome	57	38	.02508	19	.01254
Northwood	60	40	.02640	20	.01320
Nortonville	57	38	.02508	19	.01254
Norwich	71	52	.03432	19	.01254
Oakes	52	28.5	.01881	23.5	.01551
Oberon	65	44	.02904	21	.01386
Odessa	71	55	.03630	16	.01056
Olmstead	69	52	.03432	17	.01122
Omemee	73	52	.03432	21	.01386
Oriska	55	36.5	.02409	18.5	.01221
Orr	62	44	.2904	18	.01188
Orrin	65	48	.03168	17	.01122
Osgood	53	33	.02178	20	.01320
Osnabrock	68	48	.03168	20	.01320
Overly	73	52	.03432	21	.01316
Page	56	36.5	.02409	19.5	.01287
Parkhurst	62	39	.02574	23	.01518
Park River	65	46	.03036	19	.01254
Pekin	63	44	.02904	19	.01254
Pembina	66	50	.03300	16	.01066
Pendennis	65	46	.03036	19	.01254
Penn	65	48	.03168	17	.01122
Perry	52	27	.01782	25	.01650
Perth	69	52	.03432	17	.01122
Petersburg	63	44	.02904	19	.01254
Petrel	67	52	.03432	15	.00990
Pettibone	65	43	.02838	22	.01452
Pillsbury	57	38	.02508	19	.01254
Pickardville	71	48	.03168	23	.01518
Pingree	62	39	.02574	23	.01518
Pisek	65	46	.03036	19	.01254
Pittsburg	66	48	.03168	18	.01188
Pleasant Lake	68	48	.03168	20	.01320
Portland	56	40	.02640	16	.01056
*Potts	50	30	.01980	20	.01320
Prairie Jct	74	54	.03564	20	.01320
Price	73	50	.03300	23	.01518
Prosper	53	34.5	.02277	18.5	.01221
Ramsey	65	48	.03168	17	.01122
Ransom	52	27	.01782	25	.01650
*Reeder	71	56	.03696	15	.00990
Reeves	57	38	.02508	19	.01254
Regan	68	47	.03102	21	.01386
Revere	62	40	.02640	22	.01452
Reynolds	57	40	.02640	17	.01122
Rhame	74	56	.03696	18	.01188

* Rates apply only by truck. No rail rates published.

[fol. 533] **Exhibit 13—Continued**

Destinations in North Dakota	Refined rate from Enid, Oklahoma in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Richardson	74	56	.03696	18	.01188
Robinson	65	45	.02970	20	.01320
Rogers	55	38	.02508	17	.01122
Rohrville	65	48	.03168	17	.01122
Rolette	73	52	.03432	21	.01386
Rolla	69	52	.03432	17	.01122
Rugby	68	48	.03168	20	.01320
Ruso	71	48	.03168	23	.01518
Rutland	52	27	.01782	25	.01650
Ryder	74	52	.03432	22	.01452
St. John	69	52	.03432	17	.01122
St. Thomas	67	46	.03036	21	.01386
Sanborn	55	38	.02508	17	.01122
Sanger	73	50	.03300	23	.01518
Sherwood	78	58	.03828	20	.01320
Saunders	51	33	.02178	18	.01188
Sawyer	71	50	.03300	21	.01386
Schmidt	71	48	.03168	23	.01518
Scranton	71	56	.03696	15	.00990
Selz	65	45	.02970	20	.01320
Sharon	60	40	.02640	20	.01320
Sheldon	50	33	.02178	17	.01122
Shepard	62	42	.02772	20	.01320
Sheyenne	65	44	.02904	21	.01386
Silva	65	48	.03168	17	.01122
Silver Leaf	52	27	.01782	25	.01650
Simcoe	71	50	.03300	21	.01386
Sims	71	52	.03432	19	.01254
Solen	71	52	.03432	19	.01254
Southam	65	48	.03168	17	.01122
South Heart	78	59	.03894	19	.01254
Spiritwood	57	38	.02508	19	.01254
Stanton	73	54	.03564	19	.01254
State Hospital	57	38	.02508	19	.01254
Steele	65	42	.02772	23	.01518
Sterling	65	42	.02772	23	.01518
Stevensons	52	28.5	.01881	23.5	.01551
Stewartdale	65	45	.02970	20	.01320
Stiles	52	27	.01782	25	.01650
Still	68	48	.03168	20	.01320
Stirum	52	30	.01980	22	.01452
Strasburg	62	40	.02640	22	.01452
Straubville	52	27	.01782	25	.01650
Streeter	57	39	.02574	18	.01188
Surrey	71	50	.03300	21	.01386
Sutton	62	42	.02772	20	.01320
Sweet Briar	68	50	.03300	18	.01188
Sydney	57	38	.02508	19	.01254
Sykeston	66	42	.02772	24	.01584
Tappen	62	40	.02640	22	.01452
Taylor	74	57	.03762	17	.01122
Temvik	65	42	.02772	23	.01518
Thompson	57	40	.02640	17	.01122
Thorne	73	52	.03432	21	.01386
Tilden	75	50	.03300	25	.01650

* Rates apply only by truck. No rail rates published.

EXHIBIT 13—Continued

Destinations in North Dakota	Refined rate from Enid, Oklahoma, in Cents Cwt.	Refined rate from Champlin, Iowa		Differential	
		In Cents Cwt.	In Cents per Gal.	In Cents Cwt.	In Cents per Gal.
Timmer	71	52	.03432	19	.01254
Tokio	65	46	.03036	19	.01254
Tolna	63	44	.02904	19	.01254
Tower City	55	35	.02310	20	.01320
Towner	68	50	.03300	18	.01188
Tunbridge	68	48	.03168	20	.01320
Turtle Lake	71	50	.03300	21	.01386
Tuttle	68	45	.02970	23	.01518
*Tyler	49	28.5	.01881	20.5	.01353
Underwood	71	50	.03300	21	.01386
Union	65	48	.03168	17	.01122
Upham	73	52	.03432	21	.01386
Valley City	55	38	.02508	17	.01122
Vashti	65	40	.02640	25	.01650
Velva	71	48	.03168	23	.01518
[fol. 533a]					
Venlo	50	31.5	.02079	18.5	.01221
Venturia	62	40	.02640	22	.01452
Verendrye	71	48	.03168	23	.01518
Verona	50	33	.02178	17	.01122
Voltaire	67	48	.03168	19	.01254
Voss	62	46	.03036	16	.01056
Wahpeton	49	28.5	.01881	20.5	.01353
Walcott	51	31.5	.02079	19.5	.01287
Wales	68	52	.03432	16	.01056
Wallum	57	40	.02640	17	.01122
Warren	53	33	.02178	20	.01320
Warwick	65	46	.03036	19	.01254
Washburn	68	50	.03300	18	.01188
Weaver	66	50	.0330[illegible]	16	.01056
Webster	67	48	.0316[illegible]	19	.01254
Wellsburg	65	45	.02970	20	.01320
Werner	76	58	.03828	18	.01188
West Fargo	51	33	.02178	18	.01188
Wheatland	55	33.5	.02211	21.5	.01419
Whitman	65	48	.03168	17	.01122
Wild Rice	51	31.5	.02079	19.5	.01287
Willow City	73	50	.03300	23	.01518
Wilton	68	49	.03234	19	.01254
Wimbledon	57	38	.02508	19	.01254
Windsor	62	38	.02508	24	.01584
Wing	68	47	.03102	21	.01386
Wishek	59	40	.02640	19	.01254
Wolford	73	50	.03300	23	.01518
Wood	50	33	.02178	17	.01122
*Woodhull	51	28.5	.01881	22.5	.01485
Woodworth	65	41	.02706	24	.01584
Wyndmere	52	28.5	.01881	23.5	.01551
York	68	48	.03168	20	.01320
Ypsilanti	57	38	.02508	19	.01254
Zap	73	56	.03696	17	.01122
Zeeland	62	37	.02442	25	.01650

* Rates apply only by truck. No rail rates published.

EXHIBIT "A"

THE GLOBE OIL & REFINING CO.

CHICAGO, ILLINOIS

1

FOR ACCOUNT OF
C S AND M E MC DONALD OPERATING AS

MC DONALD OIL CO

GREEN BAY WIS

TO BE SHIPPED TO
ORDER NOTIFY

C S AND M E MC DONALD OPERATING AS

MC DONALD OIL CO GREEN BAY WIS

ACKNOWLEDGEMENT OF ORDER AND/OR SHIPPING INSTRUCTIONS SEE NO.

DATE	YOUR ORDER NO.	SHIP WHEN
8-34		RUSH

VIA	TERMS	F O B	
CNW	1 0/0 SDBL	GR 3	9109-8-1

ONE TANK CAR GLOBE SUPER BRONZE GASOLINE WITH Q

PRICE 8.0875 PER GAL FOB GR 3 LESS 1/8 CENT PER GAL ADVERTISING

[fol. 534] EXHIBIT 14

Petroleum Quotations

Published in October 28, 1941, Issue Chicago Journal of Commerce

Tankcar Prices (Spot)

Yesterday's ruling spot prices to jobbers with bulk storage or to the consuming trade for delivery throughout the general middle western area, in tankcar lots, 8,000 to 10,000 gallons f. o. b. Group 3 (Oklahoma), exclusive of all federal, state or other taxes and handling charges:

Gasoline

(Cents per gallon)

U. S. Motor, 72-74 octane (regular)	6 @ 6¼
U. S. Motor, 63-66 octane	5⅝ @ 5⅞
U. S. Motor, 60 octane and below	5¼ @ 5½

(Above octane designations based on A. S. T. M. method of anti-knock testing.)

Kerosene

(Cents per gallon)

42-44 water white	4½ @ 4¾
41-43 water white	4⅜ @ 4⅝

Fuel Oil, Domestic

(Cents per gallon)

Range oil	4 @ 4¼
No. 1 white	3⅞ @ 4⅛
No. 2 straw	3⅝ @ 3⅞
No. 3 low cold test	3½ @ 3¾

(Based on Commercial Standard CS 12-40)

Gas Oil, Industrial

(Cents per gallon)

Zero (32-36)	3½ @ 3⅝
Ordinary (32-36)	3 @ 3½

Fuel Oil, Industrial

(Dollars per barrel)

No. 4, low cold test (24-28)	$1.05 @ 1.10
No. 4, 15 cold test and above (24-28)	.90 @ .95
No. 5, low cold test (18-22)	.85 @ .90
No. 5, 15 cold test and above (18-22)	.85 @ .90
No. 6, low cold test (10-16)	.85 @ .90
No. 6, 15 cold test and above (10-16)	.85 @ .90

(Based on Commercial Standard CS 12-40)

45. Q. Are there any other trade publications that should be identified in connection with the term "spot" market?

A. Yes. Some Refiners rely on Platts Oilgram as a market reporter. Platts Oilgram is published by the National Petroleum News (5 days weekly—Monday to Friday inclusive) information being summarized in The National Petroleum News which is published weekly on Wednesday.

I have a copy of the National Petroleum News, issue of October 29, 1941, page 40 which fully reveals the method of such quotations of refinery prices.

(Hands publication to Mr. Glasser.)

Mr. Glasser: Photo copy of such page of such publication so identified in the issue of October 29, 1941 of the National Petroleum News is offered in evidence as a part of the direct examination of the witness, L. A. Snyder.

REFINERY and SEABOARD PRICES

In bulk lots by Motor Transport, Tank Car, Barge or Tanker as shown

(NOTE—Parenthetical figures after prices indicate number of companies quoting when less than three companies are quoting.)

HOW PRICES ARE REPORTED—

Refinery and Seaboard prices in National Petroleum News are gathered by PLATT'S OILGRAM and are published in the Monday issue of the OILGRAM.

PLATT'S OILGRAM is a reporting service issued in three identical editions daily from Price Bureaus at New York, Cleveland, and Tulsa. (His PLATT'S OILGRAM prints and publishes what its publisher and representatives believe to be accurate news of sales, prices and current happenings affecting the oil industry and that will be of interest to its subscribers. As this information is usually private, OILGRAM reports it according to what it is able to obtain from sources deemed reliable.

All information is supplied without guarantee as to its completeness, accuracy time of transmission or promptness of delivery.

The subscriber receives this information for his private use and not for resale or further distribution.

Publisher reserves the right to change the extent, nature and form of showing this information at any time.

Prices shown in the tables are quotations (meaning sellers' general offer) or posted prices, or actual sales prices, reported to OILGRAM by refiners for "open spot" transactions, except as otherwise specified.

Prices arrived at by discounts off a specified price or "market date of shipment" prices named in contracts or prices arrived at in accordance with any arrangement made prior to date of sale, are not for "open spot" transactions and therefore are not considered in making the price tables. Prices made to brokers and prices in "inter-refinery" transactions are also not considered except as may be noted.

All prices are for "immediate" shipment except in Gulf Coast bulk transactions where shipment is generally to be made in ninety days. Prices are FOB refineries, pipelines, or tanker terminals in districts designated.

Prices shown are for quantities in bulk such as tank car lots, motor transport lots or barge lots; and in cents per gallon; heavy fuel oils are in dollars per barrel of 42 U.S. gallons; wax and petrolatums are in cents per pound. Prices applying to barges or canyons only are so designated.

Prices do not include taxes or inspection fees. Prices are published at the close of the business day.

Mid-Western prices in the tables were gathered from refiners with offices located in Chicago and the surrounding territory. While the prices are quoted on a Group 3 (Oklahoma) freight basis, this is in accordance with the custom of the oil industry which uses Group 3 as a price basis for the sake of comparing prices even when the material originates in another refining district. Other refinery prices are given by and for the particular refining district where the material is made and from which it is shipped.

When prices obtained by OILGRAM do not conform to these conditions the exception and the new conditions are noted in the news text or in connection with the price table by footnote or otherwise, for the particular refinery or sales district involved.

Crude oil and products covered by OILGRAM'S news and price service, except where noted, have been represented to the publisher as fully up to the customary trade specifications indicated and according to the generally accepted methods of test; and all crude oil and all products thereof as having been lawfully produced and transported.

Any apparent error should be reported to the nearest OILGRAM or National Petroleum News office at once as no correction will be made after the second issue of the OILGRAM or National Petroleum News following its publication.

NOTICE—Owing to great demand, refiners generally limit quotations to regular customers and refuse bids, though higher, from others. Refiners' prices and sales shown; bids reported to market leads.

Summary of Daily Gasoline Prices (Oct. 21 to Oct. 27)

U. S. Motor, (ASTM octane)	Monday Oct. 27	Friday Oct. 24	Thursday Oct. 23	Wednesday Oct. 22	Tuesday Oct. 21
60-62 octane Ethyl:					
Oklahoma	6.75 - 7.25	6.75 - 7.25	6.75 - 7.25	6.75 - 7.25	6.75 - 7.25
Mid-Western (Group 3 basis)	7.6 (1)	7.6 (1)	7.6 (1)	7.6 (1)	7.6 (1)
N. Tex. (For shpt. to Tex. & N. M. dest'ns.)	7 -7.125 (2)	7 -7.125 (2)	7-7.125 (2)	7-7.125 (2)	7-7.125 (2)
W. Tex. (For shpt. to Tex. & N. M. dest'ns.)	7.25 (1)	7.25 (1)	7.25 (1)	7.25 (1)	7.25 (1)
70-74 octane:					
Oklahoma	6 - 6.375	6 - 6.375	6 - 6.375	6 - 6.375	6 - 6.375
Mid-Western (Group 3 basis)	6 - 6.375	6 - 6.375	6 - 6.375	6 - 6.375	6 - 6.375
N. Tex. (For shpt. to Tex. & N. M. dest'ns.)	6 - 6.625	6 - 6.625	6 - 6.625	6 - 6.625	6 - 6.625
W. Tex. (For shpt. to Tex. & N. M. dest'ns.)	6.125- 6.25	6.125- 6.25	6.125- 6.25	6.125- 6.25	6.125- 6.25
68-69 octane:					
Oklahoma	5.625- 6	5.625- 6	5.625- 6	5.625- 6	5.625- 6
Mid-Western (Group 3 basis)	5.6 - 6	5.6 - 6	5.6 - 6	5.6 - 6	5.6 - 6
N. Tex. (For shpt. to Tex. & N. M. dest'ns.)	5.625-6.25	5.625- 6.25	5.625- 6.25	5.625-6.25	5.625- 6.25
W. Tex. (For shpt. to Tex. & N. M. dest'ns.)	5.75 - 5.875	5.75 - 5.875	5.75 - 5.875	5.75 - 5.875	5.75 - 5.875
60 octane & below:					
Oklahoma	5.25 - 5.625	5.25 - 5.625	5.25 - 5.625	5.25 - 5.625	5.25 - 5.625
Mid-Western (Group 3 basis)	5.2 - 5.625	5.2 - 5.625	5.2 - 5.625	5.2 - 5.625	5.2 - 5.625
N. Tex. (For shpt. to Tex. & N. M. dest'ns.)	5.25 - 5.875	5.25 - 5.875	5.25 - 5.875	5.25 - 5.875	5.25 - 5.875
W. Tex. (For shpt. to Tex. & N. M. dest'ns.)	5.375- 5.5	5.375- 5.5	5.375- 5.5	5.375- 5.5	5.375- 5.5
Motor Gasoline, 70-74 octane (ASTM):					
New York harbor	8 - 8.5	8 - 8.5	8 - 8.5	8 - 8.5	8 - 8.5
New York harbor, barges	7.9 - 8.5	7.9 - 8.5	7.9 - 8.5	7.9 - 8.5	7.9 - 8.5
Philadelphia district	8 - 8.25	8 - 8.25	8 - 8.25	8 - 8.25	8 - 8.25
Baltimore district	7.75-8.25 (2)	7.75-8.25 (2)	7.75-8.25 (2)	7.75-8.25 (2)	7.75-8.25 (2)
Motor Gasoline:					
Western Points, Specified-Warren:					
Min. 80 Oct. (20 Research)	8 (2)	8 (2)	8 (2)	8 (2)	8 (2)
74-76 Oct. (ASTM)	7.75 (1)	7.75 (1)	7.75 (1)	7.75 (1)	7.75 (1)
74-76 Oct. (L-S)	7.5-7.75 (2)	7.5-7.75 (2)	7.5 - 7.75 (2)	7.5-7.75 (2)	7.5-7.75 (2)
Western Points, Ordnance Motorists:					
Min. 80 Oct. (20 Research)	8 - 8.25 (2)	8 - 8.25 (2)	8 - 8.25 (2)	8 - 8.25 (2)	8 - 8.25 (2)
74-76 Oct. (ASTM)	7.25 - 7.75	7.25 - 7.75	7.25 - 7.75	7.25 - 7.75	7.25 - 7.75
74-76 Oct. (L-S)	7.25 - 7.5	7.25 - 7.5	7.25 - 7.5	7.25 - 7.5	7.25 - 7.5

REFINERY PRICES

Gasoline—U. S. Motor (ASTM Octane) except where otherwise specified

Prices Effective	Oct. 27	Oct. 28
OKLAHOMA		
80-82 ont. Ethyl	6.75 - 7.25	6.75 - 7.25
72-74 ont.	6 - 6.375	6 - 6.375
62-66 ont.	5.625- 6	5.625- 6
60 ont. & below	5.25 - 5.625	5.25 - 5.625
80-82 ASO o.p.	5.375 (1)	5.375 (1)
MID-WESTERN (Group 3 basis)		
80-82 ont. Ethyl	7 (1)	7 (1)
72-74 ont.	6 - 6.375	6 - 6.375
62-66 ont.	5.6 - 6	5.6 - 6
60 ont. & below	5.2 - 5.625	5.2 - 5.625
N. TEX. (For shpt. to Tex. & N. M. dest'ns.)		
80-82 ont. Ethyl	7 - 7.125 (2)	7 - 7.125 (2)
72-74 ont.	6 - 6.625	6 - 6.625
62-66 ont.	5.625 - 6.25	5.625 - 6.25
60 ont. & below	5.25 - 5.875	5.25 - 5.875
80-82, ASO o.p.	5.5 - 6 (1)	5.5 - 6 (1)
W. TEX. (For shpt. to Tex. & N. M. dest'ns.)		
80-82 ont. Ethyl	7.25 (1)	7.25 (1)
72-74 ont.	6.125 - 6.25	6.125 - 6.25
62-66 ont.	5.75 - 5.875	5.75 - 5.875
60 ont. & below	5.375 - 5.5	5.375 - 5.5
CENT. W. TEX. (Prices to truck transports)		
80 ont. & above	7.125 (2)	7.125 (2)
72-74 ont.	6.125 (2)	6.125 (2)
67-69 ont.	5.625 (2)	5.625 (2)
66 ont. & below	5.375 (2)	5.375 (2)
AMARILLO, TEX. (For shpt. to W. Okla. & Tex. differential territory.)		
60 ont. & below	5.375-5.875 (2)	5.375-5.875 (2)
80-82, ASO o.p.	5.5 - 6 (1)	5.5 - 6 (1)

Prices Effective	Oct. 27	Oct. 28
KANSAS (For Kansas destinations only)		
80-82 ont. Ethyl	7.5 (1)	7.5 (1)
72-74 ont.	6.5 - 6.875	6.5 - 6.875
62-66 ont.	5.9 - 6	5.9 - 6
60 ont. & below	5.5 - 5.625	5.5 - 5.625
ARK. (For shipment to Ark. & La.)		
72-74 ont.	6 (1)	6 (1)
70-72 ont.	5.875 (1)	5.875 (1)
60 ont. & below	5.5 (1)	5.5 (1)
WESTERN PENNA. (Motor gasoline.)		
Bradford-Warren:		
Min. 80 ont. ('29 research)	8 (2)	8 (2)
74-76 ont. (ASTM)	7.75 (1)	7.75 (1)
74-76 ont. (L-3)	7.5-7.75 (2)	7.5-7.75 (2)
Other districts:		
Min. 80 ont. ('29 research)	8 - 8.25 (2)	8 - 8.25 (2)
74-76 ont. (ASTM)	7.25 - 7.75	7.25 - 7.75
74-76 ont. (L-3)	7.25 - 7.5	7.25 - 7.5
CENTRAL MICHIGAN (FOB Central Mich. refinery group basis for shpt. within Mich.; shpts. may originate at points outside Central group)		
U.S. Motor: (Oct. L-3):		
72-74 ort.	8.5	8.5
67-69 ort.	7.7 - 7.75	7.7 - 7.75
Str. run gasoline, excluding Detroit shpt.	6 - 6.25	6 - 6.25
OHIO (S. O. (Min quotations for statewide delivery and subject to exceptions for local price discrimination)		
72-74 ort.	8.375	8.375
CALIFORNIA U.S. Motor:		
58-61 grav., 375-600 o.p., 63 ort. & above	7 - 8	7 - 8
54-58 grav., for outside state shipment	5.5 - 7	5.5 - 7
54-58 grav., for instate shipment	5 - 6.75	5 - 6.75

Kerosine, Gas & Fuel Oils

Prices Effective	Oct. 27	Oct. 28
OKLAHOMA		
41-43 grav. w.w.	4.375- 4.75	4.375- 4.75
42-44 grav., w.w.	4.5 - 4.875	4.5 - 4.875
Range Oil	4 - 4.375	4 - 4.375
No. 1 P.W.	3.875- 4.25	3.875- 4.25
No. 1 straw	3.5 -4.25 (2)	3.5 -4.25 (2)
No. 2 straw	3.625- 4.125	3.625- 4.125
No. 3 fuel	3.5 - 3.625	3.5 - 3.625
U.G.I. Gas Oil	3.625 (1)	3.625 (1)
No. 6 fuel	$0.80-$0.90 (2)	$0.80-$0.90 (2)
14-16 fuel	$0.95 (2)	$0.95 (2)
MID-WESTERN (Group 3 basis)		
41-43 grav. w.w.	4.375- 4.75	4.375- 4.75
42-44 grav. w.w.	4.5 - 4.875	4.5 - 4.875
Range Oil	4 -4.3 (2)	4 -4.3 (2)
No. 1 p.w.	3.875- 4.125	3.875- 4.125
No. 1 straw	3.6 - 3.8	3.6 - 3.8
No. 2	3.5 - 3.7	3.5 - 3.7
No. 3	$0.85 (1)	$0.85 (1)
No. 6	$0.85-$0.875 (2)	$0.85-$0.875 (2)
N. TEX. (For shpt. to Tex. & N. M. dest'ns.)		
41-43 grav. w.w.	4.125- 4.875	4.125- 4.875
No. 1 P.W.	4.2 -4.5 (2)	4.2 -4.5 (2)
AMARILLO, TEX. (For shpt. to W. Okla. & Tex. differential territory.)		
41-43 grav. w.w.	4.75 (2)	4.75 (2)
No. 1 straw	4.3 (1)	4.3 (1)
KANSAS (For Kansas destinations only)		
41-43 grav. w.w.	4.7 (1)	4.7 (1)
42-44 gravity w.w.	4.8 - 4.875	4.8 - 4.875
No. 1 P.W.	4.2 - 4.3	4.2 - 4.3
No. 6 fuel	$0.90-$0.925 (2)	$0.90-$0.925 (2)

POSITIVELY NO CLAIMS ALLOWED FOR SHORTAGE UNLESS ACCOMPANIED BY AFFIDAVIT AND OUR OFFICE NOTIFIED BY WIRE FOR AUTHORITY BEFORE CAR IS UNLOADED

THE GLOBE OIL & REFINING CO. OF ILLINOIS

THE GLOBE OIL & REFINING CO.

ILLINOIS

PETROLEUM PRODUCTS

59 EAST VAN BUREN ST., CHICAGO, ILL.

(2)

DATE ORDERED

ORDERED SHIPPED

INVOICE NO. E 182

DATE 1/9/34

SHIPPER'S ORDER NO.

DATE SHIPPED 1/9/34

SHIPPED FROM LEM[illegible]

YOUR ORDER NO.

SOLD TO C B AND M E McDONALD
DOING BUSINESS AS McDONALD OIL CO
GREEN BAY, WISCONSIN

SHIPPED TO [illegible] OIL & REF. CO, GREEN BAY, WIS, NOTIFY C B & M E McDONALD-McDONALD OIL CO, GREEN BAY, WISCONSIN

F. O. B. GR 3

VIA SANTA FE CHICAGO GRC C&NW

TERMS 1% 30 BL ATTD

CAR INITIAL AND NO.	COMMODITY	SHELL CAP.	TEMP.	GALLONS	PRICE	AMOUNT
GTTX 8550	GLOBE SUPER BRONZE GASOLINE	8171	34	8299	.0475	$394.20
	FREIGHT					
	53929 @ 46¢ $248.07					
	53929 @ 17.5 94.38					153.69
	FEDERAL TAX 1¢ PER GALLON					82.99
						$630.88
	LESS $ 1/8¢ PER GALLON ADVERTISING					10.37
						$620.51

CASH DISCOUNT OF $ _____ WILL BE ALLOWED

IF PAID ON OR BEFORE _____

POSITIVELY NO CLAIM FOR OUTAGE ALLOWED UNLESS ACCOMPANIED BY AFFIDAVITS OF AT LEAST TWO DISINTERESTED PARTIES AND OUR OFFICE NOTIFIED BY WIRE BEFORE CAR IS UNLOADED

536

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EXHIBIT "B"

DUPLICATE INVOICE

Exhibit A 12-28-39

W. H. BARBER COMPANY

OFFICE AND WAREHOUSE
3650 SOUTH HOMAN AVENUE
TELEPHONE LAFAYETTE 0250
Chicago, Ill.

ORDER NO.

12-27-39

ORDER DATE 12-26-39

SHIP TO

SAME

YOUR ORDER NO.

SOLD TO

REEDSVILLE CO-OP ASS'N

REEDSVILLE, WISC

YOUR REQ. NO.

INVOICE NO. E 66610

PAYABLE IN CHICAGO

TERMS 1-10

VIA CNW-AT-CHGO F. O. B. GROUPS FREIGHT COLLECT & EQUAL

1 TANK CAR APPROX 8000 GALS FOX CO-OP Q TREATED BRONZE COLOR GASOLINE

CAR NO SERX 8103 CAPACITY 8F	81 66		
TEMP 56 DEG	1 38		
	83 04	GALS AT .04875 GAL	404 82
PLUS 1 % GALTAX PAID BY MFR (NET)			
~~EXEMPTION CERTIFICATE~~ SOLD STATE TAX FREE TO LIC. DISTR.			83 04
CHAI E FRT GROUP THREE ON 53806# AT 49 ¢CWT			264 09
			751 95
~~YELLOW~~ FRT LEMONT ON 53806# AT 19 ¢CWT			102 40
SHIPPED FROM LEMONT ILL 12-27-39			649 55
VIA SANTA FE CHGO BRC CNW			

CONTRACT

NO CLAIM FOR LOSS OR LEAKAGE OF ANY NATURE ALLOWED AFTER DELIVERY IS MADE IN GOOD CONDITION.
WHEN RETURNING EMPTY DRUMS OR BARRELS SHIP THEM TO CHICAGO, ILL., ILLINOIS NORTHERN RAILWAY DELIVERY.
W. H. BARBER COMPANY WILL ACCEPT ORDERS, DRAFTS, AND OTHER ITEMS FOR COLLECTION AS THE AGENT OF THE SENDER AND AT HIS RISK FOR CONDITIONAL CREDIT ONLY AND SUBJECT TO ALL RULES AND REGULATIONS OF CHICAGO BANKS, AND RESERVES THE RIGHT TO CHARGE BACK TO CUSTOMER ANY ITEM CHARGED BACK TO IT FOR ANY CAUSE WHATSOEVER BY ITS DEPOSITORY BANK.

537

EXHIBIT " "

FORM K-313

THE GLOBE OIL & REFINING CO.
KANSAS

PETROLEUM PRODUCTS

1108 BROWN BUILDING, WICHITA, KANSAS

Invoice No. E-3679

Date 5-8-35

Date Ordered Crumble

Ordered Shipped 3749

Shipper's Order No. T-37611

Date Shipped 5-8-35

Shipped From MCPHERSON, KS.

Your Order No.

F. O. B. WICHITA, KS.

Terms 1-10

Sold To
SHARP OIL COMPANY,
MILTONVALE, KANSAS.

Shipped To
SAME
MOXIE, KANSAS.

Via TRUCK

Car Initial and No	Commodity	Shell Cap	Temp	Gallons	Price	Amount
	42-44 KEROSENE	310	60	310	.043125	$ 13.37
	PLUS FRT. EQUAL. 310 GALS. @				.0036	1.12
	38-40 P. W. DISTILLATE	302	60	302	.035	10.57
	PLUS FRT. EQUAL. 302 GALS. @				.0036	1.09
	U. S. MOTOR GASOLINE	441	60	441	.04625	20.40
	PLUS FRT. EQUAL. 441 GALS. @				.0036	1.59
	GLOBE SUPERPBRONZE GASOLINE	860	60	860	.055	47.30
	PLUS FRT. EQUAL. 860 GALS. @				.0036	3.10
	EXCISE TAX (NET)					13.01
	INSPECTION FEE 1¢ PER 50 GAL. BBL.					.32
						$ 111.87
	LESS 1/8¢ PER GALLON FOR ADVERTISING.					1.08
						$ 110.79

Cash Discount of $ .92 will be allowed

If paid on or before 5-18-35

POSITIVELY NO CLAIM FOR OUTAGE ALLOWED UNLESS ACCOMPANIED BY AFFIDAVITS OF AT LEAST TWO DISINTERESTED PARTIES AND OUR OFFICE NOTIFIED BY WIRE BEFORE CAR IS UNLOADED

538

EXHIBIT "D"

FORM K-213 ●

THE GLOBE OIL & REFINING CO.
KANSAS

PETROLEUM PRODUCTS

1108 BROWN BUILDING, WICHITA, KANSAS

DATE ORDERED

ORDERED SHIPPED

INVOICE NO. E-3799

DATE 5-9-35

SHIPPER'S ORDER NO. T-37697

DATE SHIPPED 5-9-35

SOLD TO SHARP OIL COMPANY, MILTONVALE, KANSAS.

SHIPPED FROM MCPHERSON, KS.

YOUR ORDER NO.

SHIPPED TO SAME

F. O. B. WICHITA, KS.

VIA TRUCK

TERMS 1-10

CAR INITIAL AND NO.	COMMODITY	SHELL CAP.	TEMP.	GALLONS	PRICE	AMOUNT
	42-44 KEROSENE	310	60	310	.043125	$ 13.37
	PLUS FRT. EQUAL. 310 GALS. @				.0020	.62
	U. S. MOTOR GASOLINE	743	60	743	.046875	34.83
	PLUS FRT. EQUAL. 743 GALS. @				.0020	1.49
	GLOBE SUPER-BRONZE GASOLINE	860	60	860	.055	47.30
	PLUS FRT. EQUAL. 871 GALS. @				.0020	1.74
	DITTO (FUEL TANK)			11	.055	.61
	STATE TAX				.03	.33
	EXCISE TAX (NET)					16.14
	INSPECTION FEE 1¢ PER 50 GAL. BBL.					.38
	LESS 1/8¢ PER GALLON FOR ADVERTISING.					$ 116.81 1.08
	CASH DISCOUNT OF $ .96 WILL BE ALLOWED IF PAID ON OR BEFORE 5-19-35					$ 115.73

POSITIVELY NO CLAIM FOR OUTAGE ALLOWED UNLESS ACCOMPANIED BY AFFIDAVITS OF AT LEAST TWO DISINTERESTED PARTIES AND OUR OFFICE NOTIFIED BY WIRE BEFORE CAR IS UNLOADED

539

EXHIBIT "E"

FORM # 513

THE GLOBE OIL & REFINING CO.
KANSAS

PETROLEUM PRODUCTS

1108 BROWN BUILDING, WICHITA, KANSAS

INVOICE NO. M 30686

DATE 4-25-36

DATE ORDERED

ORDERED SHIPPED

YOUR ORDER NO

SHIPPER'S ORDER NO. [illegible]

DATE SHIPPED 4-25-36

SHIPPED FROM [illegible], Kans.

F. O. B. [illegible], Kans.

TERMS 1-10

SOLD TO
Sharp Oil Company
Miltonvale, Kansas

SHIPPED TO
Same
Truck

	SHELL CAP	TEMP	GALLONS	PRICE	FRT. EQUAL	AMOUNT
U. S. Motor Gasoline	565	68	562	.05125	.0020	$28.80 1.12
Globe Super-Bronze Gasoline	1281	68	1275	.0625	.0020	79.69 2.55
Globe Gasoline Min. 65 Gst.	335	68	333	.06125	.0020	20.40 .66
STATE TAX $ 21.70			INSP FEE $ .43			22.13
CITY TAX $ 1.29			4-25-36			$155.36

[illegible] TRACTOR FUEL ARE INFLAMMABLE, AND NOT FOR STOVES, WICK BURNERS, [illegible] ALLOWED UNLESS ACCOMPANIED BY AFFIDAVITS OF AT LEAST [illegible] AND OUR OFFICE NOTIFIED BY WIRE BEFORE CAR IS UNLOADED.

EXHIBIT "F"

DUPLICATE INVOICE

Consumers Cooperative Association

North Kansas City, Missouri

ORDER NO. 7205
SHIPPING DATE 4-4-36
CAR NO. & INITIAL GATX 1581

INVOICE DATE APR 6 36 C
ROUTE SFE

SOLD TO WRIGHT COOP. EXCHANGE
WRIGHT, KANS.

TERMS	ITEMS		QUANTITY	PRICE	AMOUNT
COMP A & C					
4825	FARMCO GASOLINE	TEMP 44 40	40 67	.05125	208 [illegible]
COMP B					
2842	42-44 COOP KEROSENE	TEMP 44 20	20 32	.045	21 44
					229 67
PLUS FR DIFF.. GASOLINE			26552	.02	5 31
PLUS FRT DIFF.. KEROSENE			13279	.02	2 66
EXCISE TAX				.01	40 63
INSP. FEE					[illegible]
					342 43
DISC OK RECT INV.. $ 3.00					
SHELL FILL.					

No. 17088

541

EXHIBIT "G"

WEstport 5760

INVOICE

BAILEY OIL COMPANY

2743-45 SOUTHWEST BLVD.
KANSAS CITY, MISSOURI

DELIVERED TO Country Club Dairy Company
5633 Troost Avenue
Kansas City, Missouri

DATE November 9, 1944.

OUR ORDER NUMBER

YOUR ORDER NUMBER

TERMS

Make All Checks Payable to the Order of Bailey Oil Company, Kansas City, Missouri

Standard Oil Co. (Indiana)
Industry, Illinois
Sugar Creek, Mo.
9 miles East of
Kansas City, Mo.

Red Crown Gasoline		.04625	
	Freight	.01080	
	Federal Tax	.01000	
	State Tax	.02000	
	City Tax	.01000	
	Cartage	.00500	
520 Gallons	@	.10805	$56.19

EXHIBIT "H"

CHAMPLIN REFINING COMPANY

ENID, OKLAHOMA

Sales Contract (in duplicate) made on the 30th day of January, 1941, between the CHAMPLIN REFINING COMPANY, Enid, Oklahoma, hereinafter called Seller and FUNK AND YOUNG, Concordia, Kansas, hereinafter called Buyer.

The Buyer buys and the Seller sells for delivery during the period from February 15, 1941 to February 14, 1942, minimum of 30,000 and maximum of 50,000 gallons per month Champlin gasoline, and 42-44 Kerosene, at the Chicago Journal of Commerce AVERAGE price for the grade of gasoline selected, and 42-44 Kerosene, Group Three, as shown in Thursday's issue preceding date of shipment, plus 1/4¢ per gallon differential f.o.b. the Hutchinson, Kansas terminal.

TERMS: As approved by Seller on date of shipment.

It is mutually agreed that the Seller shall not be obligated to furnish goods hereunder in the event of strikes, fires, governmental authority, or other causes beyond its control.

After the execution of this contract and before its complete fulfillment, should any tax or other charge be imposed by any governmental authority or other agency upon any of the goods herein described, or on the sale, transportation, or delivery thereof, the amount of such tax or charge will be added to the prices for all deliveries thereafter made.

This contract shall not become valid until approved by an executive officer for the Champlin Refining Company, and when so executed, shall be deemed to contain all the terms of agreement between the parties, and no understandings or agreements thereto, no alterations thereof, or additions thereto, shall be recognized by, or be binding upon the Champlin Refining Company, unless reduced to writing and executed in the same manner.

Signed CHAMPLIN REFINING COMPANY

By R. H. Campbell
Salesman

Approved:

T. A. Snyder Jr.

Signed Frank & Young Atty's

Date March 3d 1911

By Clarence C. Frank
Floyd Young

543

390

EXHIBIT I (1)

CHAMPLIN REFINING COMPANY
ENID, OKLAHOMA

No 30683 SM

Date 9-3-41

Ship to PUNK & YOUNG

OTC. - LFCL
OR - LFCP

WHEN

Destination

Route

Invoice to

Terms

At

F. O. B.

Salesman 96

AMOUNT	UNIT		UNIT PRICE
		CHAMPLIN	
8090		60-62-437	.05 7/8

ORDER

Add. Federal Tax

State Tax

Inspection

Sales Tax NC

P. L. Differential .0..50

ORIGINAL

Freight

544

391

EXHIBIT I (2)

CHAMPLIN REFINING COMPANY, ENID, OKLAHOMA HUTCHINSON

TERMS

INVOICE TO: FUNK & YOUNG
CONCORDIA KANSAS

S D B L FIDELITY NAT'L BANK

TAXES AND TRANSPORTATION CHARGES ALWAYS NET CASH

ORDERED BY PHONE PARKER 9/3/41 SALESMAN CAMPBELL OCT NO

QUANTITY	PRODUCT & SPECIFICATIONS	PRICE	F. O. B.
8,000 GALLONS	60-62 437 GASOLINE	CONTRACT 05375 .0025 gal dft	HUTCHINSON

SHIP TO FUNK & YOUNG WHEN AT ONCE

DESTINATION CONCORDIA KANSAS ROUTE AT&SF

FRT. & TRANSPORTATION FEDERAL TAX 1½¢ GALLON

STATE TAX INSP. FEE 1¢ BBL

INVOICE IN COPY INVOICE TO CAMPBELL

SPECIAL

SHIPPED CAR 643 DATE 9/3/41

RECEIVED SEP 6-1941

Order No. 197 G DEPT

545

392

EXHIBIT I (3)

Uniform Domestic ORDER Bill of Lading Adopted by Carriers in Official, Southern and Western Classification Territories, March 15, 1922, as amended August 1, 1930

THIS MEMORANDUM is an acknowledgment that a Bill of Lading has been issued and is not the Original Bill of Lading, nor a copy or duplicate, covering the property named herein, and is intended solely for filing on record.

RECEIVED, subject to the classifications and tariffs in effect on the date of the receipt by the carrier of the property described in the Original Bill of Lading

at Enid, Okla., HUTCHINSON Kas 9-3-43 193 — From CHAMPLIN REFINING COMPANY

the property described below, in apparent good order, except as noted (contents and condition of contents of packages unknown), marked, consigned, and destined as indicated below, which said company (the word company being understood throughout this contract as meaning any person or corporation in possession of the property under the contract) agrees to carry to its usual place of delivery at said destination, if on its own road or its own water line, otherwise to deliver to another carrier on the route to said destination. It is mutually agreed, as to each carrier of all or any of said property over all or any portion of said route to destination, and as to each party at any time interested in all or any of said property, that every service to be performed hereunder shall be subject to all the conditions not prohibited by law, whether printed or written, herein contained, including the conditions on back hereof, which are hereby agreed to by the shipper and accepted for himself and his assigns.

The surrender of this Original ORDER Bill of Lading properly indorsed shall be required before the delivery of the property. Inspection of property covered by this bill of lading will not be permitted unless provided by law or unless permission is indorsed on this original bill of lading or given in writing by the shipper.

Shipper's No._____

ATCHISON TOPEKA & SANTA FE Railroad Company Agent's No._____

(Mail or Street Address of Consignee—for Purpose of Notification Only)

Consigned to ORDER OF CHAMPLIN REFINING COMPANY

Destination CHANUTE KA State of Kas. County of _____

Notify PINK & YOUNG

At CHANUTE KA State of Kas. County of _____

Route ATCHISON TOPEKA & SANTA FE

Delivering Carrier _____ Car Initial ATSF Car No. 643

No. Packages	Description of Articles, Special Marks, and Exceptions	GALS.	*WEIGHT (Subject to Correction)	Class or Rate	Check Column
	Petroleum and Products, Namely:				
1	T. C. Gasoline (Inflammable Placard)	8000	63394	.12	
	T. C. Refined Oil				
	T. C. Fuel Oil				
	T. C. Gas Oil				
	T. C. Lubricating Oil				
	T. C. Fuel Oil Distillate Not suitable for illuminating purposes.				

SHIPPER'S WEIGHT

(See section 7 of conditions.) If this order is to be delivered to the consignee without recourse on the consignor, the consignor shall sign the following statement:

The carrier shall not make delivery of this shipment without payment of freight and all other lawful charges.

CHAMPLIN REFINING CO.

Per _____
(Signature of Consignor)

If charges are to be prepaid, write or stamp here, "To be Prepaid."

Received $ _____ to apply in prepayment of the charges on the property described hereon.

Agent or Cashier

Per _____
(The signature here acknowledges only the amount prepaid.)

		4			

Charges Advanced:

"Shipper's Imprint in lieu of stamp; not a part of bill of lading approved by the Interstate Commerce Commission"

This is to certify that the above articles are properly described by name and are packed and marked and are in proper condition for transportation according to the regulations prescribed by the Interstate Commerce Commission.

"If the shipment moves between two ports by a carrier by water, the law requires that the bill of lading shall state whether it is carrier's or shipper's weight."
NOTE—Where the rate is dependent on value, shippers are required to state specifically in writing the agreed or declared value of the property.
The agreed or declared value of the property is hereby specifically stated by the shipper to be not exceeding

per

CHAMPLIN REFINING COMPANY, Shippers, Per _____ Agent

Permanent post-office address of shipper,
ENID, OKLA.

391

Per _____

548

393

EXHIBIT I (4)

CHAMPLIN REFINING COMPANY

LOADING REPORT

Date Sept. 8-41

Tank No. NNOX 643

Kind C-62-427

Gravity 64°

Temperature 78°

In Dome Nil inches

Flash Fire

Capacity 8093 8002 Gallons

Loaded from Tank No. 2676

Seal No. 7365-56

Reclaim inches

Walter Kirk Rack Foreman

L. Hartnagel Leader

Checker

T. Kenney

No 138870

547

COPY

REFER CONDITIONS OF SALE ON THE REVERSE SIDE OF ORIGINAL INVOICE

Ch PLIN REFINING COMPANY

SEP 3 91 OKLAHOMA

80194 HUTCH 80BL

INVOICE NO

BAMPBELL DATE

TERMS

SALESMAN

14 YOUR ORDER

INTEREST AT 6 PER CENT IF NOT PAID WHEN DUE. TAXES AND TRANSPORTATION CHARGES ALWAYS NET CASH.

FOR CUSTOMER'S USE

SOLD TO

FUNK & GUNS
E NCORBIA KANSAS

SEP 1 1

BY

CONSIGNED TO

SAME
AT SF

ROUTING

CAR OR TICKET NUMBER	PRODUCTS	DRUMS SOLD	GROSS GALLONS	TEMP. °F	NET GALLONS	PRICE	AMOUNT
D HNCX 645	GASO 60 92 457		8090	78	8002	.05375	430 11
	FED TAX				013 2902 7		120 03
	INSPEC FEE				013 2184 9		1 60
	DIFF				025 3 6625		20 01
							571 75

4

This company and its subsidiaries have complied with the applicable provisions of the Federal Fair Labor Standards Act of 1938, in the production of the goods covered by this invoice.

548

395

EXHIBIT J

CHAMPLIN REFINING COMPANY

ENID, OKLAHOMA

Sales Contract (in duplicate) made on the 28th day of August, 1941, between the CHAMPLIN REFINING COMPANY, Enid, Oklahoma, hereinafter called Seller and JACK BROWN, Lewis, Kansas, hereinafter called Buyer.

The Buyer buys and the Seller sells for delivery during the period from October 1, 1941 to September 30, 1942, minimum of nine and maximum of eighteen cars Champlin gasoline at the Chicago Journal of Commerce AVERAGE for the grade of gasoline selected as shown in the Thursday's issue preceding date of shipment.

Minimum of 4 and maximum of 8 cars Champlin 42-44 Kerosene at the Average Chicago Journal of Commerce price for 42-44 Kerosene as shown in Thursday's issue preceding date of shipment.

If the above products are obtained from the Hutchinson, Kansas terminal, differential of 1/4¢ per gallon shall be added to the f.o.b. Enid price.

TERMS: As approved by Seller on date of shipment.

It is mutually agreed that the Seller shall not be obligated to furnish goods hereunder in the event of strikes, fires, governmental authority, or other causes beyond its control.

After the execution of this contract and before its complete fulfillment, should any tax or other charge be imposed by any governmental authority or other agency upon any of the goods herein described, or on the sale, transportation or delivery thereof, the amount of such tax or charge will be added to the prices for all deliveries thereafter made.

This contract shall not become valid until approved by an executive officer for the Champlin Refining Company, and when so executed, shall be deemed to contain all the terms of agreement between the parties, and no understandings or agreements thereto, no alterations thereof, or additions thereto, shall be recognized by or be binding upon the Champlin Refining Company, unless reduced to writing and executed in the same manner.

Signed CHAMPLIN REFINING COMPANY

By C W Seward
Salesman

Approved:

L B Snyder W Signed

Date Oct 8 1941 By

549

968

CHAMPLIN REFINING COMPANY No. 74029

ENID, OKLAHOMA

Date 10-[illegible]-41

Ship to [illegible]

OTC. - LPCL / OR - LPCP 1021 WHEN

Destination [illegible] Route

Invoice to [illegible] Terms 1-10

At [illegible] F. O. B. Salesman

AMOUNT	GAL.	CHAMPLIN	UNIT	PRICE
	600	3 [illegible]		
	1429	60 [illegible] 437		.037½
	2035			

Add. Federal Tax [illegible] State Tax 1.20 Inspection [illegible] Sales Tax P. L. Differential [illegible]

ORIGINAL Freight 2.20

ORDER

550

EXHIBIT "K" (2)

PIPELINE TERMINAL
LOADING TICKET

CHAMPLIN REFINING COMPANY, ENID, OKLAHOMA

PLACE LOADED Hutchinson Truck Rack TIME 9:15 AM DATE 10-5-41 ORDER NO. 74029

INVOICE TO [illegible]

ADDRESS [illegible]

DELIVERED TO S2MC
(USE DASHES TO SHOW DESTINATIONS)

R. R. OR TRUCK COMPANY OWN

ADDRESS S2MC

CAR NO. OR TRUCK NO. 1 TAG NO. T79-351 STATE KS LFCL NO. 1021

FROM TANK	COMPT.	PRODUCT	BBL. CASE DRUM—TIRE SIZE	TEMP.	GALLONS OR POUNDS			
2077	3	72-74 by ASTM			606			
2076	1-2	60-62 @ 437		66	1429			

SEAL NOS. OR MEMO 6 3535 - 3540 2 WCK

LOADER

RECEIVED the property described above in good order except as noted, marked, consigned and destined as indicated above. The undersigned carrier hereby certifies that he is duly authorized by the consignee to receive the above described merchandise as agent of the said consignee. It is agreed that delivery of the said merchandise to the Carrier shall constitute delivery to the consignee. It is further agreed that this may be used as a BILL of lading in lieu of the standard form prescribed by the Interstate Commerce Commission or by any controlling state law and is acceptable to shipper and carrier.

NAME OF TRUCK CO

ORIGINAL
FORWARD THIS COPY
TO GENERAL OFFICE

BY

3131
No 149711

551

Copy

SUBJECT TO CONDITIONS OF SALE ON THE REVERSE SIDE OF ORIGINAL INVOICE

CARTER REFINING COMPANY

ENID, OKLAHOMA

INVOICE NO. 3859 HUTCH DATE OCT 5 41 TERMS 1-10

SALESMAN 52 YOUR ORDER

SOLD TO JACK BROWN
LEWIS, KANSAS

18

CONSIGNED TO SAME

DESTINATION

AUDITED
OCT - 6 1941

GAS OR TICKET NUMBER	PRODUCTS	GROSS GALLONS	TEMP °F.	NET GALLONS	PRICE	AMOUNT
149711	GASO 72-74 ASTM	606	66	604	.06125	37.00
	GASO 60-62	1429	66	1424	.05375	76.54
						113.54
				0132	.0023	30.45
	FED TAX			0132	.0031	41.00
	INSP FEE			0132	.0025	5.07
	DIFF					149.46

This company and its subsidiaries have complied with the applicable provisions of the Federal Fair Labor Standards Act of 1938, in the production of the goods covered by this invoice.

552

4

399

[fol. 553] EXHIBIT "L" (1)

(Supplemental) L. A. Snyder

This Contract made and entered into this 13th day of January, 1941 at Enid, Oklahoma by and between the Champlin Refining Company, a Corporation existing under the laws of New Mexico, hereinafter called the First Party, and Farmers Union Coop. Supply Co. of Beatrice, Nebraska hereinafter called the Second Party.

Shipment to be made to Beatrice, Nebraska and to Odell, Nebraska.

The first party sells and agrees to deliver to second party and the second party purchases and agrees to accept from the first party on the terms and conditions hereinafter set forth the following described Petroleum products, to wit:

	Minimum Gallons	Maximum Gallons
Grade 1: Champlin Presto with "Q".	130,000	200,000
Grade 2: Champlin Ethyl Gasoline		
Grade 3: Champlin U. S. Motor	190,000	250,000
Kerosene, Champlin 42-44	120,000	120,000
Tractor Fuel, Nebr. specifications	130,000	175,000
Lubricating Oils (Mtr. & Tractor)	15,000	20,000

Shipments to be made to bulk plants operated by the Buyer at the following points:

Beatrice, Nebr. and Odell, Nebraska.

Terms. —— ——.

Invoice Price:

Refinery Invoice Price shall be based on the average price, Group Three, as shown in the Chicago Journal of Commerce, Thursday issue preceding date of shipment:

Gasoline: Grade 1, average U. S. Mtr. 72-74 octane, ASTM Method. Grade 2, Invoice Price of Grade 1, plus ¾¢ per gallon. Grade 3, average U. S. Motor, 60 octane and below.

Kerosene: Average 42-44 Kerosene.

Tractor Fuel: Low U. S. Motor 60 Octane and below.

Lubricating Oils: Champlin spot price F. O. B. Enid with maximum not to exceed 8¢ per gallon above todays' prices.

If, during the life of this contract, the gasoline price quotations be discontinued by the Chicago Journal of Commerce, the first party to this contract shall establish a spot

price of its own, until a publication or market reporter acceptable to both the first and second parties to this contract can be selected; further, if the method of determining anti-knock or octane rating, or the octane brackets in published prices or practices be changed, the grade of gasoline known as "regular" shall be applied on contract orders.

Grades 1 and 3 Gasoline, Kerosene and Tractor Fuel will be available at the Superior Terminal of the Seller, plus .01 per gallon differential, to Beatrice and .01099 per gallon to Odell.

The present posted differentials of .01 and .01099 are applicable until such time as an increase in rail rates shall dictate a higher differential based upon the difference between the through rate from Enid to destination and the posted rail rate from Superior to destination.

Grade 2 Gasoline will be shipped from Enid, Oklahoma in Sellers' 8,000 gallon or three compartment tank cars.

Lubricating oils will be available at Superior, Grand Island, Lincoln and Omaha at three cents per gallon above the F. O. B. Enid, Oklahoma price.

This Agreement shall be in force for a period commencing the 4th day of February, 1941, and ending the 3rd day of February, 1942.

[fol. 554] Sales Contract

All prices are subject to the addition of any taxes or charges imposed by the State or Federal Government, on any of the products bought and sold hereunder.

This contract shall not be binding upon the Champlin Refining Company, until signed in behalf of said Company by its Vice-President and when so executed, shall be deemed to contain all the terms of agreement between the parties, and no understandings or agreements thereto, no alterations thereof, or additions thereto, shall be recognized by, or be binding upon the Champlin Refining Company, unless reduced to writing and executed in the same manner.

This clause dated January 13, 1941 is hereby made a part of and has been signed concurrently with the signing of this contract of even date between the undersigned:

The prices set forth in this contract are subject to change as follows:

(a) In event of the depreciation of the currency of the United States by inflation, reduction of the gold content of

the dollar, issuance of fiat money, expansion of credit and/or Seller's costs be increased by the fixation of minimum wages and/or maximum hours of labor, increased costs of raw materials, or otherwise, said prices, at Seller's option, may be increased proportionately to the depreciation of the currency of the United States, and/or the increase of Seller's costs respectively.

(b) In event of a dispute or difference of opinion in regard to the applicability of (a) of this Clause to the price of any product covered by this contract, Seller, without prejudice to any of its rights in the premises, may suspend further shipments or deliveries hereunder of the product involved without, however, affecting the rights and obligations of the parties in regard to other products, the prices of which are not in dispute, by fifteen days' prior written notice and, in such case, if the contract be neither suspended nor terminated as herein provided, the prices for which Seller contends shall apply.

In Witness Whereof, the parties hereto have hereunto set their hands and seals this 18th day of January, 1941.

Champlin Refining Company, by Albert Shields, Representative of Party of First Part, Farmers Union Co.-Op. Supply Co., Party of Second Part, by Joseph H. Scheve, Pres.

Attest: F. L. Root, Secretary of Party of Second Part. G. L. Pheasant, Mgr.

Approved —— ——.

Champlin Refining Company, by L. A. Snyder, Vice-President.

(Here follows 5 photolithographs, side folios 555-559)

CHAMPLIN REFINING COMPANY No. 54540 SM

ENID, OKLAHOMA

Date 10-9-41

Ship to Farmers U Coop Supply Co — OTC.-LPCL OR-LPCP — WHEN 10-10-41

Destination Beatrice, Nebr. — Route CRAIG FAIRBURY CRIAP

Invoice to Same — Terms 1-10

At Same — F. O. B. — Salesman 84

AMOUNT	UNIT		UNIT	PRICE
		CHAMPLIN		
8110	Gals	Presto 72-74 Octane ASTM	C	.06125
		60------8110		
			Diff	.01000
		WHCX 678 Ticket #142344		

ORDER

Add. Federal Tax YES State Tax NO Inspection NO Sales Tax ____ F/L Differential ____

ORIGINAL Freight NO

Form C-22-2-41

555

404A

CHAMPLIN REFINING COMPANY, ENID, OKLAHOMA

SUPERIOR

TERMS 1-10

INVOICE TO FARMERS UNION COOP SUPPLY
BEATRICE NEBRASKA

Sales 10-10-41

TAXES AND TRANSPORTATION CHARGES ALWAYS NET CASH

ORDERED BY W.U. WIRE 10/10/41 SALESMAN SHIELDS OCT 10

QUANTITY	PRODUCT & SPECIFICATIONS	PRICE	F. O. B.
8,000 GALLONS	72-74 OCTANE A S T M	CONTRACT 06.25	G 3

SHIP TO FARMERS UNION COOP SUPPLY WHEN AT ONCE

DESTINATION BEATRICE NEBR ROUTE CB&Q FAIRBURY NI

FRT. & TRANSPORTATION diff FEDERAL TAX 1½¢ GALLON

STATE TAX INSP. FEE

INVOICE IN COPY INVOICE TO SHIELDS

SPECIAL RATE 10-1/2¢

SHIPPED CAR 678 DATE

Order No. 798 G

556

40-11

EXHIBIT "M" (3)

(Illustrating Domestic Straight Bill of Lading, adopted by Carriers in Official, Southern and Western Classification Territories, March 15, 1922, as amended August 1, 1922.)

UNIFORM STRAIGHT BILL OF LADING

THIS MEMORANDUM is an advance indication that a Bill of Lading has been issued and is not the Original Bill of Lading, nor a copy or duplicate accepting the property named herein, and is furnished solely for filing or record.

Shipper's No. _____

[redacted] COMPANY

Agent's No. _____

RECEIVED, subject to the classifications and tariffs in effect on the date of the receipt by the carrier of the property described in the Original Bill of Lading,

at [redacted] 194__

From CHAMPLIN REFINING COMPANY

the property described below, in apparent good order, except as noted (contents and condition of contents of packages unknown), marked, consigned, and destined as indicated below, which said company (the word company being understood throughout this contract as meaning any person or corporation in possession of the property under the contract) agrees to carry to the usual place of delivery at said destination, if on its own road or its own water line, otherwise to deliver to another carrier on the route to said destination. It is mutually agreed as to each carrier of all or any of said property over all or any portion of said route to destination, and as to each party at any time interested in all or any of said property, that every service to be performed hereunder shall be subject to all the conditions not prohibited by law, whether printed or written, herein contained, including the conditions on back hereof, which are hereby agreed to by the shipper and accepted for himself and his assigns.

(Mail or street address of consignee—For purposes of notification only)

Consigned to [redacted]

Destination [redacted] State of _____ County of _____

Route [redacted]

Delivering Carrier _____ Car Initial [redacted] Car No. [redacted]

No. Packages	Description of Articles, Special Marks, and Exceptions	GALS.	*WEIGHT (Subject to Correction)	Class or Rate	Check Column
	Petroleum and Products, Namely:				
	T/C. Gasoline (Inflammable Placard)	[redacted]	[redacted]	[redacted]	
	T/C. Naphtha (Inflammable Placard)				
	T/C. Refined Oil				
	T/C. Fuel Oil				
	T/C. Lubricating Oil				
	T/C. Fuel Oil Distillate Not Suitable For Illuminating Purposes				
	This shipment is received and handled subject to [illegible] and conditions of the Company's Uniform Bill [illegible] effective June 12, 1941.				
	4				

Subject to Section 7 of conditions, if this shipment is to be delivered to the consignee without recourse on the consignor, the consignor shall sign the following statement:
The carrier shall not make delivery of this shipment without payment of freight and all other lawful charges.
CHAMPLIN REFINING CO.

(Signature of Consignor.)

If charges are to be prepaid, write or stamp here, "To be Prepaid."

Received $ _____
to apply in prepayment of the charges on the property described hereon.

Agent or Cashier

Per _____
(The signature here acknowledges only the amount prepaid.)

Charges advanced:

"Shipper's Imprint in lieu of stamp; not a part of bill of lading approved by the Interstate Commerce Commission"

$

This is to certify that the above articles are properly described by name and are packed and marked and are in proper condition for transportation according to the regulations prescribed by the Interstate Commerce Commission.

*If the shipment moves between two ports by a carrier by water, the law requires that the bill of lading shall state whether it is "carrier's or shipper's weight."

NOTE — Where the rate is dependent on value, shippers are required to state specifically in writing the agreed or declared value of the property.

The Agreed or declared value of the property is hereby specifically stated by the shipper to be not exceeding

per

CHAMPLIN REFINING COMPANY, Shippers

Per

Permanent post office address of shipper, ENID, OKLAHOMA

Agent

Per

557

40-C

EXHIBIT "M" (4)

CHAMPLIN REFINING COMPANY

LOADING REPORT

Date 10-11-41

Tank No. ~~23~~ HHCX 678.

Kind PA-S1 0.72-74 0.7 ASTM

Gravity 62+

Temperature 60°

In Dome Shell ..... inches

Flash ..... Fire .....

Capacity 8110 (8110) Gallons

Loaded from Tank No. 2085.

Seal No. HHCX 2715-16 Inc

..... inches

Dock Foreman

KATLEN Loader

192.10 53526 Checker

T.U.C. Supply Co. Price Area 10-11-41

No. 142344 10-11-41

EXHIBIT "M" (5)

Copy

COLUMBIAN REFINING COMPANY

ENID, OKLAHOMA

INVOICE NO. 5249 SUPR DATE OCT 11 41 TERMS 1-10

SOLD TO SHIELDS

SOLD FARMERS UNION COOP SUPPLY
BEATRICE NEBR.

AUDITED
OCT 14 1941
By 14

CONSIGNED TO SAME
CRAIG FAIRBURY RI

CAR OR TRUCK NUMBER	PRODUCTS	DRUMS-SOLD	GROSS GALLONS	TEMP. °F.	NET GALLONS	PRICE	AMOUNT
O NHCX 698	GASO 72 74 NSTM FED TAX DIFF		8110	60	8110 01329027 C 25 3 DI	06125	496 74 139 16 635 90

This company and its subsidiaries have complied with the applicable provisions of the Federal Fair Labor Standards Act of 1938, in the production of the goods covered by this invoice.

391

559

4045

[fol. 560] EXHIBIT "N"

This Contract made and entered into this 25th day of February, 1941 at Enid, Oklahoma by and between the Champlin Refining Company, a Corporation existing under the laws of New Mexico, hereinafter called the First Party, and Amos Oil Company of Shelton, Nebraska hereinafter called the Second Party.

Shipment to be made to Shelton, Nebraska and to ——.

The first party sells and agrees to deliver to second party and the second party purchases and agrees to accept from the first party on the terms and conditions hereinafter set forth the following described Petroleum products, to wit:

	Minimum Gallons	Maximum Gallons
Grade 1: Champlin Presto with "Q"	75,000	125,000
Grade 2: Champlin Ethyl Gasoline		
Grade 3: Champlin U. S. Motor	30,000	60,000
Kerosene, Champlin 42-44	20,000	40,000
Tractor Fuel, Nebr. specifications	25,000	50,000
Lubricating Oils (Mtr. & Tractor)	1,000	2,500

Shipments to be made to bulk plants operated by the Buyer at the following points: Shelton Nebraska.

Terms: As approved by Seller on date of shipment.

Invoice Price:

Refinery Invoice Price shall be based on the average price, Group Three, as shown in the Chicago Journal of Commerce, Thursday issue preceding date of shipment:

Gasoline: Grade 1, average U. S. Mtr. 72-74 octane, ASTM Method. Grade 2, Invoice Price of Grade 1, plus ¾¢ per gallon. Grade 3, average U. S. Motor, 60 octane and below.

Kerosene: Average 42-44 Kerosene.

Tractor Fuel: Average U. S. Motor 60 Octane and below.

Lubricating Oils: Champlin spot price F. O. B. Enid with maximum not to exceed 8¢ per gallon above todays' prices.

If, during the life of this contract, the gasoline price quotations be discontinued by the Chicago Journal of Commerce, the first party to this contract shall establish a spot price of its own, until a publication or market reporter acceptable to both the first and second parties to this con-

tract can be selected; further, if the method of determining anti-knock or octane rating, or the octane brackets in published prices or practices be changed, the grade of gasoline known as "regular" shall be applied on contract orders.

Grades 1 and 3 Gasoline, Kerosene and Tractor Fuel will be available at the Superior Terminal of the Seller, plus .0115 per gallon differential.

The present posted differential of .0115 is applicable until such time as an increase in rail rates shall dictate a higher differential based upon the difference between the through rate from Enid to destination and the posted rail rate from Superior to destination.

Grade 2 Gasoline will be shipped from Enid, Oklahoma in Sellers' 8,000 gallon or three compartment tank cars.

Lubricating oils will be available at Superior, Grand Island, Lincoln and Omaha at three cents per gallon above the F. O. B. Enid, Oklahoma price.

This Agreement shall be in force for a period commencing the 25th day of March, 1941, and ending the 24th day of March, 1942.

[fol. 561] Sales Contract

All prices are subject to the addition of any taxes or charges imposed by the State or Federal Government, on any of the products bought and sold hereunder.

This contract shall not be binding upon the Champlin Refining Company, until signed in behalf of said Company by its Vice-President and when so executed, shall be deemed to contain all the terms of agreement between the parties, and no understandings or agreements thereto, no alterations thereof, or additions thereto, shall be recognized by, or be binding upon the Champlin Refining Company, unless reduced to writing and executed in the same manner.

This clause dated February 25, 1941, is hereby made a part of and has been signed concurrently with the signing of this contract of even date between the undersigned:

The prices set forth in this contract are subject to change as follows:

(a) In event of the depreciation of the currency of the United States by inflation, reduction of the gold content of the dollar, issuance of fiat money, expansion of credit and/or Seller's costs be increased by the fixation of minimum wages

and/or maximum hours of labor, increased costs of raw materials, or otherwise, said prices, at Seller's option, may be increased proportionately to the depreciation of the currency of the United States, and/or the increase of Seller's costs respectively.

(b) In event of a dispute or difference of opinion in regard to the applicability of (a) of this Clause to the price of any product covered by this contract, Seller, without prejudice to any of its rights in the premises, may suspend further shipments or deliveries hereunder of the product involved without, however, affecting the rights and obligations of the parties in regard to other products, the prices of which are not in dispute, by fifteen days' prior written notice and, in such case, if the contract be neither suspended nor terminated as herein provided, the prices for which Seller contends shall apply.

In Witness Whereof, the parties hereto have hereunto set their hands and seals this —— day of ——, 194—.

Champlin Refining Company, by Paul Crawford, Representative of Party of First Part. Amos Oil Co., Party of Second Part, by W. E. Amos.

Attest: —— ——, Secretary of Party of Second Part.

Approved —— ——.

Champlin Refining Company, by L. A. Snyder, Vice-President.

(Here follow 3 photolithographs, side folios 562-564)

EXHIBIT "O" (1)

CHAMPLIN REFINING COMPANY No. 54604 SH

ENID, OKLAHOMA

Date 9-30-41

Ship Rel. E. Amos — OTC-Lease 890 — When

Destination Shelton Neb. — Route L.O. Bergen

Invoice to — — Terms C.O.D.

At — — F.O.B. — Salesman 24

Account	Unit		Unit	Amount
		EXHIBIT "O" (1)		
		CHAMPLIN		
1095	1095	39-41 Distillate	C	04125
515	513	43-44 Kerosene	C	04625
495	493	60-62 H.S. Motor	C	05375
2035	2034	73-74 Distillate	C	06125
4140				

Add. Federal Tax 9¢ — State Tax 21¢ — Inspection 2¢ — Sales Tax 22¢ — P. L. Withdrawal 01150

ORIGINAL Paid

4084

562

EXHIBIT "O" (2)

PIPELINE TERMINAL
LOADING TICKET

CHAMPLIN REFINING COMPANY, ENID, OKLAHOMA

BLACK DIAMOND SUPERIOR TRUCK RACK TIME 3:40 AM DATE 7-30-41 ORDER NO. 54004

INVOICE TO W. E. Ames

ADDRESS Shelton Nebr.

DELIVERED TO Same (BE SURE TO SHOW DESTINATION)

R. R. OR TRUCK COMPANY T. L. Livingston

ADDRESS Holbrook Nebr.

CAR NO. OR TRUCK NO. TAG NO. 1 Ann 2055 STATE Nebr. LPCP NO. 390

FROM TANK	BOBBER	PRODUCT	BBL. CASE DRUM—TIRE SIZE	TEMP.	GALLONS OR POUNDS			
25		39.41 Distillate (Blue)		66	1095	#1		
2025		43.44 Gravity		66	515	#2		
2084		60-62 Winter		66	490	#3		
2055		72 Winter 5-31-41		66	2035	#1		

SEAL NOS. OR MEMO 1801 : 35363 : 72 Test

LOADER Chamberlain

RECEIVED the property described above in good order except as noted, marked, consigned and destined as indicated above. The undersigned carrier hereby testifies that he is duly authorized by the consignee to receive the above described merchandise as agent of the said consignee. It is agreed that delivery of the said merchandise to the Carrier shall constitute delivery to the consignee. It is further agreed that this may be used as a bill of lading in lieu of the standard form prescribed by the Interstate Commerce Commission or by any contracting state law and is acceptable to consignor and carrier.

ORIGINAL
FORWARD THIS COPY TO GENERAL OFFICE

NAME OF TRUCK CO. T. L. Livingston

BY [illegible]

A 22004

391

EXHIBIT "O" (3)

Copy

REFER CONDITIONS OF SALE ON THE REVERSE SIDE OF ORIGINAL INVOICE

CHANSLOR REFINING COMPANY

ENID, OKLAHOMA

INVOICE NO. 2642 SUPR DATE SEP 29 41 TERMS COD

SALESMAN 20 YOUR ORDER

INTEREST AT 6 PER CENT IF NOT PAID WHEN DUE. TAXES AND TRANSPORTATION CHARGES ALWAYS NET CASH.

FOR CUSTOMER'S USE

SOLD TO V E AMOS SHELTON NEBR.

CONSIGNED TO SAME W L D ESSINGER

SHIPPED FROM CAR OR TICKET NUMBER	PRODUCTS	DRUMS SOLD	GROSS GALLONS	TEMP. °F.	NET GALLONS	PRICE	AMOUNT
22004	DIST 39 41 P & T	39	1095	66	1092	04125	45 05
	KERO 42 44	44	515	66	513	04625	23 73
	GASO 60 62	118	196	66	193	05375	10 40
	GASO 72 74 ASTM	186	2035	66	2028	06125	124 22
							219 30
			013290			FED TAX	17 82
			02 5			ID DIFF	ON 15 17 45
							304 77

This company and its subsidiaries have complied with the applicable provisions of the Federal Fair Labor Standards Act of 1938, in the production of the goods covered by this invoice.

564

4080

[fol. 565] Sales Contract

This Contract made and entered into this 25th day of February, 1941 at Enid, Oklahoma, by and between the Champlin Refining Company, a Corporation existing under the laws of New Mexico, hereinafter called the First Party, and Harmon Oil Company of Carthage, S. Dakota hereinafter called the Second Party.

Shipments to be made to the following points, subject to the differential appearing after the name of each destination.

Destination:	Champlin Iowa Differential:	Destination	Champlin Iowa Differential:
Carthage, S. Dak.	.02508 per gallon		

The products covered by this contract shall in all cases be delivered to one of the destinations shown immediately above this paragraph. The differential to be charged appears in conjunction with each destination. The declared destination and differential must be shown on each transport loading ticket or manifest at time of loading and shall be signed by the Buyer or his agent.

The method of transportation shall be at the option of the Buyer.

Failure to comply with the declared destination rule shall be sufficient reason for the cancellation of this contract on five days written notice by the Seller to the Buyer. This contract is not transferable without the written consent of the Seller.

Pump globes, signs and other advertising materials loaned by the Seller to the Buyer will be returned to the Seller upon request.

The first party sells and agrees to deliver to second party and the second party purchases and agrees to accept from the first party on the terms and conditions hereinafter set forth the following described petroleum products, to wit:

	Minimum Gallons	Maximum Gallons
Grade 1. Champlin Presto with "Q"	30,000	40,000
Grade 2. Champlin Ethyl Gasoline		
Grade 3. Champlin U. S. Motor	30,000	40,000
Kerosene, Champlin 42-44	16,000	24,000
Lubricating Oils, (Mtr. & Tractor)	1,000	3,000
Grease in pounds	1,000	2,000

EXHIBIT "Q" (1)

CHAMPLIN REFINING COMPANY, ENID OKLAHOMA

ROCK RAPIDS

TERMS

INVOICE TO: HARMON OIL COMPANY
CARTHAGE SOUTH DAKOTA

Sale 7-16-41

S D B L FARMERS STATE BANK

Okla

TAXES AND TRANSPORTATION CHARGES ALWAYS AT BUYER'S

ORDERED BY W.U. WIRE 7/16/41 SALESMAN BAUDER OCT NO

QUANTITY	PRODUCT & SPECIFICATIONS	PRICE CONTRACT	F.O.B.
8,000 GALLONS	42-44 KEROSENE	04625 D-102142	CHAMPLIN IOWA

SHIP TO HARMON OIL COMPANY WHEN AT ORDER

DESTINATION CARTHAGE SOUTH DAKOTA ROUTE RI SIOUX FALLS OTTUMWA SALES CREW

FRT. & TRANSPORTATION FEDERAL TAX

STATE TAX INSP. FEE

INVOICE IN COPY INVOICE TO

SPECIAL ACCOUNTING DEPT.

SHIPPED CAR 628 DATE

RECEIVED JUL 21 1941

Order No 166 K

567

412

EXHIBIT "Q" (2)

CHAMPLIN REFINING COMPANY No. 33211 SH

ENID, OKLAHOMA

Date 7-16-41

Ship to Harmon Oil Co.

OTC.-LPCL
OR-LPCT WHEN 7-16-41

Destination Carthage, S. Dakota

Route CRIGP SIOUX FALLS CHICAGO SALEM CnNW

Invoice to Same

Terms SDGL

At Same

F. O. B. Solomon 7

AMOUNT	UNIT		UNIT	PRICE
		CHAMPLIN		
8113	Gal	43-44 Kerosene	G	.04625
		72——8065	Diff.	.00360
				.01265
		BOX 628 Loading Report #154227		

ORDER

Add. Federal Tax No State Tax No Inspection No Sales Tax P. L. Dist.

ORIGINAL Freight No

dw 02145

568

413

EXHIBIT "Q" (3)

CHAMPLIN REFINING COMPANY

LOADING REPORT

Date 7-16-91

Tank No. H1C4 25 628

Kind 42-99 Kemsen

Gravity 43 5

Temperature 72°

In Dome _____ Inches

Flash _____ Fire _____

Capacity 8113 (8065) Gallons

Loaded from Tank No. 2517

Seal No. HHCX RR-12815-16

Reclaim _____ Inches

LPG

Earl

192.02 8113

Harmon Okla Carthage, S.D.

No 154227

7-16-91

569

EXHIBIT "Q" (4)

Uniform Domestic ORDER Bill of Lading Adopted by Carriers in Official, Southern and Western Classification Territories, March 15, 1922, as amended August 1, 1930

THIS MEMORANDUM is an acknowledgment that a Bill of Lading has been issued and is not the Original Bill of Lading, nor a copy or duplicate, covering the property named herein, and is intended solely for filing on record.

RECEIVED, subject to the classifications and tariffs in effect on the date of the receipt by the carrier of the property described in the Original Bill of Lading

at Enid, Okla. [illegible] 193[illegible] **From CHAMPLIN REFINING COMPANY**

the property described below, in apparent good order, except as noted (contents and condition of contents of packages unknown), marked, consigned, and destined as indicated below, which said company (the word company being understood throughout this contract as meaning any person or corporation in possession of the property under the contract) agrees to carry to the usual place of delivery at said destination, if on its own road or its own water line, otherwise to deliver to another carrier on the route to said destination. It is agreed, as to each carrier of all or any of said property over all or any portion of said route to destination, and as to each party at any time interested in all or any of said property, that every service to be performed hereunder shall be subject to all the conditions not prohibited by law, whether printed or written, herein contained, including the conditions on back hereof, which are hereby agreed to by the shipper and accepted for himself and his assigns.

The surrender of this Original Bill of Lading properly indorsed shall be required before the delivery of the property. Inspection of property covered by this bill of lading will not be permitted unless provided by law or unless permission is indorsed on this original bill of lading or given in writing by the shipper.

Shipper's No.

C. I. & P. Railroad Company Agent's No.

(Mail or Street Address of Consignee—for Purpose of Notification Only)

Consigned to ORDER OF CHAMPLIN REFINING COMPANY

Destination [illegible], SOUTH DAKOTA State of County of

Notify HANSON OIL COMPANY

At [illegible], SOUTH DAKOTA State of County of

Route [illegible] Car Initial [illegible] Car No. [illegible]

Delivering Carrier

No. Packages	Description of Articles, Special Marks, and Exceptions	GALS.	*WEIGHT (Subject to Correction)	Class or Rate	Check Column
	Petroleum and Products, Namely:				
	T/C. Gasoline (Inflammable Placard)				
1	T/C. Refined Oil	8113	[illegible]	.10½	
	T/C. Fuel Oil				
	T/C. Gas Oil				
	T/C. Lubricating Oil				
	T/C. Fuel Oil Distillate Not suitable for blending purposes.				

(See section 7 of conditions.) If this shipment is to be delivered to the consignee without recourse on the consignor, the consignor shall sign the following statement:

The carrier shall not make delivery of this shipment without payment of freight and all other lawful charges.

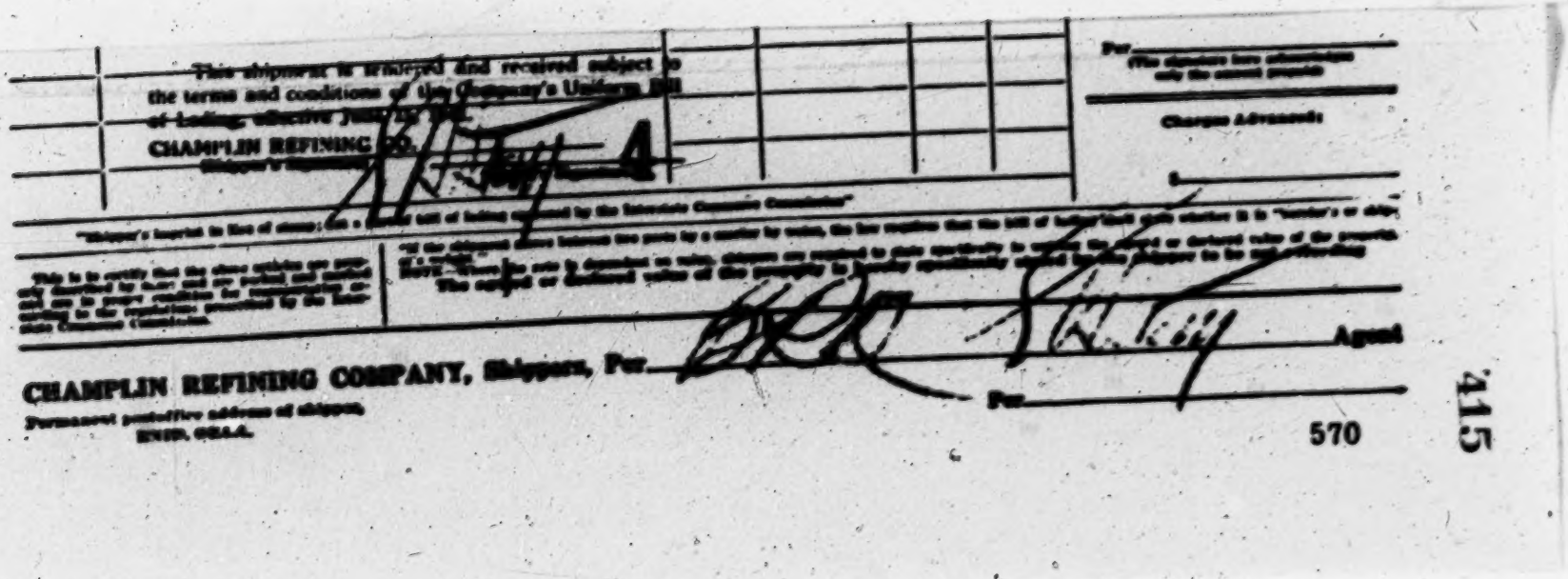
CHAMPLIN REFINING CO.

Per (Signature of Consignor)

If charges are to be prepaid, write or stamp here, "To be Prepaid."

Received $ to apply in prepayment of the charges on the property described hereon.

Agent or Cashier



This shipment is accepted and received subject to the terms and conditions of the Company's Uniform Bill of Lading, effective June 15, 1936.

CHAMPLIN REFINING CO.

Shipper's Signature

Per

Charges Advanced:

$

"Shipper's imprint in lieu of stamp; not a Standard bill of lading approved by the Interstate Commerce Commission"

This is to certify that the above articles are properly described by name and are packed and marked and are in proper condition for transportation according to the regulations prescribed by the Interstate Commerce Commission.

All the shipments listed herein are given by a carrier by rail, the law requires that the bill of lading shall state whether it is "carrier's or shipper's" weight. Where the rate is dependent on value, shippers are required to state specifically in writing the agreed or declared value of the property. The agreed or declared value of the property is hereby specifically stated by the shipper to be not exceeding

Agent

CHAMPLIN REFINING COMPANY, Shippers, Per

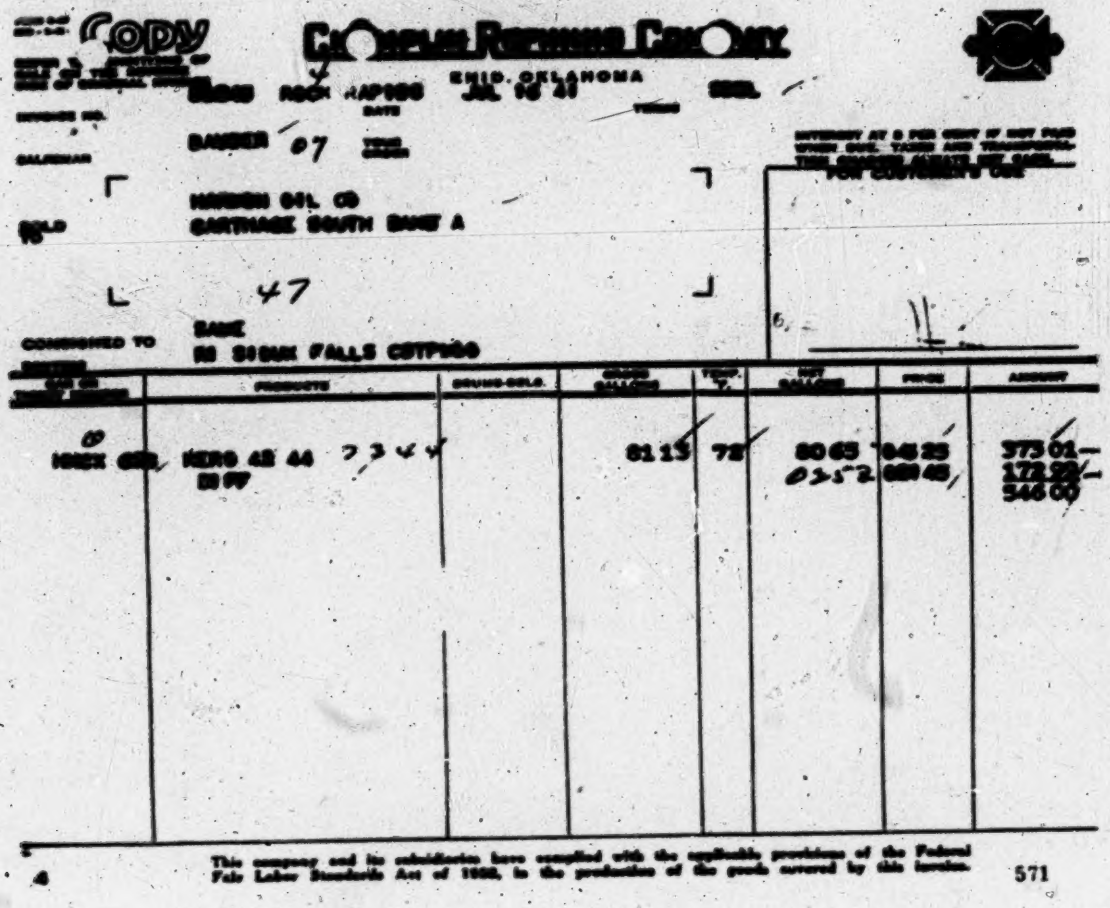
Per

Permanent postoffice address of shipper,
ENID, OKLA.

570

415

EXHIBIT "Q" (5)



COPY

CONTINENTAL RESOURCES CORPORATION

ENID, OKLAHOMA

ROCK HAPGOD JUL 93 21

DATE

BARBER 07

SOLD TO: HARKEN OIL CO
CARTHAGE SOUTH UNIT A

47

CONSIGNED TO: SAME
80 SIOUX FALLS CSTP000

PRODUCTS	GROSS GALLONS	TEMP. °F.	NET GALLONS	PRICE	AMOUNT
HERO 42 44 2344 B97	81 15	78	80 65 03-2	6825 6814	373 01— 172 99— 546 00

This company and its subsidiaries have complied with the applicable provisions of the Federal Fair Labor Standards Act of 1938, in the production of the goods covered by this invoice.

571

[fol. 572] Sales Contract

This Contract made and entered into this 28th day of June 1941 at Enid, Oklahoma by and between the Champlin Refining Company, a Corporation existing under the laws of New Mexico, hereinafter called the First Party, and Daggett Implement Co. of Frazee, Minnesota hereinafter called the Second Party.

Shipments to be made to the following points, subject to the differential appearing after the name of each destination. Each differential is subject to revision, when and if through rates from Group 3 are revised, and shall be applicable on date designated by first party.

Destination	Champlin Iowa Differential:	Destination:	Champlin Iowa Differential:
Frazee, Minnesota	.01254 per gallon		
Park Rapids, Minn.	.01188 per gallon		

The products covered by this contract shall in all cases be delivered to one of the destinations shown immediately above this paragraph. The differential to be charged appears in conjunction with each destination. The declared destination and differential must be shown on each transport loading ticket or manifest at time of loading and shall be signed by the Buyer or his agent.

The method of transportation shall be at the option of the Buyer.

Failure to comply with the declared destination rule shall be sufficient reason for the cancellation of this contract on five days written notice by the Seller to the Buyer. This contract is not transferable without the written consent of the Seller.

Pump globes, signs and other advertising materials loaned by the Seller to the Buyer will be returned to the Seller upon request.

The first party sells and agrees to deliver to second party and the second party purchases and agrees to accept from the first party on the terms and conditions hereinafter

set forth the following described petroleum products, to wit:

	Minimum Gallons	Maximum Gallons
Grade 1. Champlin Presto with "Q"	300,000	450,000
Grade 2. Champlin Ethyl Gasoline	.....	.....
Grade 3. Champlin U. S. Motor	150,000	200,000
Kerosene, Champlin 42-44	20,000	30,000
Lubricating Oils (Mtr. & Tractor)	.....	.....
Grease in pounds	.....	.....

Terms: ——.

Invoice Price:

Refinery Invoice Price shall be based on the average price, Group 3, as shown in the Chicago Journal of Commerce, Thursday issue preceding date of shipment:

Gasoline: Grade 1, average for U. S. Mtr. 72-74 octane, ASTM Method;
Grade 2, Invoice price of Grade 1, plus ¾¢ per gallon;
Grade 3, average for U. S. Mtr. 60 octane and below;

Kerosene: average for 42-44 Kerosene;
Lubricating Oils: Champlin spot price F. O. B. Enid with maximum not to exceed 8¢ per gallon above today's prices.
All grades Champlin greases at prices shown in Price List in effect date of shipment.

If, during the life of this contract, the gasoline price quotations be discontinued by the Chicago Journal of Commerce, the first party to this contract shall establish a spot price of its own, until a publication or market reporter acceptable to both the first and second parties to this contract can be selected; further, if the method of determining anti-knock or octane rating, or the octane brackets in published prices or practices be changed, the grade of gasoline shown as "Champlin Regular" shall be applied on contract orders.

[fol. 573] Sales Contract

Grade 2 Gasoline will be shipped from Enid, Oklahoma in Sellers' 8,000 gallon or three compartment tank cars.

Lubricating oils will be available at the Champlin, Iowa terminal at 4¢ per gallon above the f. o. b. Enid, Oklahoma

price, and all grades of Champlin greases will be available at the Champlin, Iowa terminal at ½¢ per pound above the Enid price.

This agreement shall be in force for a period commencing the 15th day of July, 1941, and ending the 14th day of July, 1942.

All prices are subject to the addition of any taxes or charges imposed by the State or Federal Government, on any of the products bought and sold hereunder.

This contract shall not be binding upon the Champlin Refining Company, until signed in behalf of said Company by its Vice-President, and when so executed, shall be deemed to contain all the terms of agreement between the parties, and no understandings or agreements thereto, no alterations thereof or additions thereto shall be recognized by or be binding upon the Champlin Refining Company, unless reduced to writing and executed in the same manner.

This clause dated June 28, 1941, is hereby made a part of and has been signed concurrently with the signing of this contract of even date between the undersigned:

The prices set forth in this contract are subject to change as follows:

(a) In event of the depreciation of the currency of the United States by inflation, reduction of the gold content of the dollar, issuance of fiat money, expansion of credit and/or Seller's costs be increased by the fixation of minimum wages and/or maximum hours of labor, increased costs of raw materials, or otherwise, said prices, at Seller's option, may be increased proportionately to the depreciation of the currency of the United States, and/or the increase of Seller's costs respectively.

(b) In event of a dispute or difference of opinion in regard to the applicability of (a) of this Clause to the price of any product covered by this contract, Seller, without prejudice to any of its rights in the premises, may suspend further shipments or deliveries thereunder of the product involved until the dispute be settled, or either party may terminate this contract in respect to the product involved without, however, affecting the rights and obligations of the parties in regard to other products, the prices of which are not in dispute, by fifteen days' prior written notice and, in such case, if the contract be neither suspended nor

terminated as herein provided, the prices for which Seller contends shall apply.

In Witness Whereof, the parties hereto have hereunto set their hands and seals this —— day of ——, 19—.

Champlin Refining Company, by J. C. Duggan, Representative of Party of First Part; Daggett Impl. Co., Party of Second Part, by D. H. Daggett.

Approved: —— ——. Champlin Refining Company, by L. A. Snyder, Vice-President. Aug. 4, 1941.

EXHIBIT "S" (1)

CHAMPLIN REFINING COMPANY No 36965 SM.
ENID, OKLAHOMA

Date 10-2-41

Ship to Daggett Implement Co. OTC.-LFCL OR-LFCP WHEN

Destination Park Rapids Minn. Route

Invoice to Same Terms 1-10

At Fraser Minn. F. O. B. Salesman

AMOUNT	UNIT		UNIT PRICE
3500	3513	CHAMPLIN Diesto Minn Code Delta	06125
			04188

ORDER

Add. Federal Tax Tax State Tax Inspection Sales Tax P. L. Differential

ORIGINAL Freight

Form C-10-308-5-41

574

421

EXHIBIT "S" (2)

PIPELINE TERMINAL
LOADING TICKET
CHAMPLIN REFINING COMPANY, ENID, OKLAHOMA

PLACE OR SOLD: CHAMPLIN, ROCK RAPIDS, IOWA TIME: 6:30 PM DATE: 10-1-41 ORDER NO. 3616

INVOICE TO: Daggett Implement Co

ADDRESS: Estherville, Iowa

DELIVERED TO: Rock Rapids, Iowa
(SEE GUIDE TO GIVE INSTRUCTIONS)

R. R. OR TRUCK COMPANY: own

ADDRESS: Lane PO 114

CAR NO. OR TRUCK NO. 1 TAG NO. 47994 STATE: Iowa LIC. NO. MV 7446

FROM TANK	HOSE	PRODUCT	SEL. GRADE GRADE—TIRE SIZE	TEMP.	GALLONS OR POUNDS			
7514		Presto 7-x-H Ark	Petro	54	3500			

SEAL NOS. OR MEMO: Memo Daggett 54666-69 INCL

LOADER: Daniel

subscribes the property described above in good order except as noted, received, accepted and delivered as indicated above. The undersigned certifies hereby that he is duly authorized by the consignee to receive the above described merchandise on board of the said conveyance. It is agreed that delivery of the said merchandise to the Carrier shall constitute delivery to the consignee. It is further agreed that this may be used as a Bill of Lading in lieu of the standard form prescribed by the Interstate Commerce Commission or by any controlling state law and is subject also to conditions and rates.

ORIGINAL
FORWARD THIS COPY TO GENERAL OFFICE

NAME OF TRUCK CO.

BY

No. 11854

EXHIBIT "B" (3)

Copy

ENID, OKLAHOMA

ROCK HAPPY OCT 1 48

91

SOLD TO: BAGSETT IMPLEMENT CO
FRAZEE MINN

CONSIGNED TO: PARK RIVER RAPIDS MINN

ARBITER

11854	BASD 72-74 ASTM FED TAX DIFF		35 00	54	35 13 1 83 025	027	215 17 38 70 4 72 259 45

4

This property sold by subsidiaries here complied with the applicable provisions of the Federal Fair Labor Standards Act of 1938, in the production of the goods covered by the invoice.

576

423

EXHIBIT "T" (1)

CHAMPLIN REFINING COMPANY

ENID, OKLAHOMA

No. 37422 SH

Date 10-17-41

Ship to J J O CONKELL

OTC-LFCL OR-LFCP 1470 8524 WHEN 10-19-41

Destination [redacted] St Thomas Minn

Route CRC 83-2-5

Invoice to SAME

Terms COD

At [redacted] Le Sueur, Minn

F. O. B.

Salesman 35

AMOUNT	UNIT		UNIT	PRICE
		CHAMPLIN		
2000	2007 gal	PRESTO 72-74- OCT ASTN		
500	gal	60-62-437- US MOTOR		
1250	gal	39-41- DISTILLATE (LTGREEN)		
		PRODUCTS PRICED FOR DEST		

Add. Federal Tax NRS State Tax NO Inspection NO Sales Tax ORDER F. L. Differential

ORIGINAL Freight NO

Form C 10—2M—8-41

577

424

EXHIBIT "T" (2)

PIPELINE TERMINAL
LOADING TICKET

CHAMPLIN REFINING COMPANY, ENID, OKLAHOMA

PLACE OR LOADING Champlin, Rock Rapids, Iowa TIME 6 [illegible] DATE 12 [illegible] ORDER NO. 34422

INVOICE TO [illegible]

ADDRESS [illegible]

DELIVERED TO [illegible]

R. R. OR TRUCK COMPANY [illegible]

ADDRESS [illegible]

CAR NO. OR TRUCK NO. #25 TAG NO. 607563 STATE [illegible] LPCL NO. 24[illegible]6564

FROM TANK	NUMBER	PRODUCT	SEAL CAGE DRUM—TIRE SIZE	TEMP.	GALLONS OR POUNDS			
25/5		Premium 72-74 Oct	USM	54	2000			
25/9		60-62-437 N.S.	Nat.	56	500			
25/7		39-41 Unleaded	(Green)	56	2000			
4	#8	Premium Power Kero						

SEAL NOS. OR MEMO Meter 14644-53 incl

LOADER [illegible]

RECEIVED the property described above in good order except as noted, marked, consigned and destined as indicated above. The undersigned carrier hereby certifies that it is duly authorized by the consignee to receive the above described merchandise on account of the said consignee, it is agreed that delivery of the said merchandise as the Carrier shall constitute delivery to the consignee. It is further agreed that this said is to mean as a bill of lading in lieu of the standard form prescribed by the Interstate Commerce Commission or by any contracting upon law and is subject to the conditions and terms.

ORIGINAL

FORWARD THIS COPY TO GENERAL OFFICE

NAME OF TRUCK CO [illegible] 43-25

BY [illegible]

No 13285

Copy

ENID, OKLAHOMA

6177 ROCK BAND OCT 19 41 TERMS C O D

25

SOLD TO J J [illegible]
RURAL ROUTE
ST LE SUEUR MINN

CONSIGNED TO ST THOMAS MINN

NUMBERS AS ON TICKET RETURNED	PRODUCTS	GROSS GALLONS	TEMP. °F.	NET GALLONS	PRICE	AMOUNT
13284	BASO 72-74 ASTM	20 00	54	20 07	6.8587	171 94
	BASO 60-62	5 00	46	5 01	6.7817	39 16
	DIST 39-41	12 50	56	12 53	6.8587	82 28
						293 38
	FED TAX					37 62
						331 00
	F O B ST THOMAS MINN					

DISCOUNT AT 6 PER CENT OF NET PAID WITHIN DAYS. TAXES AND TRANSPORTATION CHARGES ALWAYS NET CASH.

FOR CUSTOMER'S USE

This company and its subsidiaries have complied with the applicable provisions of the Federal Fair Labor Standards Act of 1938, in the production of the goods covered by this invoice.

4 579

426

[fol. 580] Ex. 16

. . . . . .

[fol. 581] CERTIFICATE OF INCORPORATION

Champlin Refining Company

. . . . . .

3. The purposes of the corporation are:

To buy, sell and transfer mineral mining leases.

To produce, buy, sell and transport petroleum, natural gas and other minerals.

To refine petroleum.

To buy, sell and deal in the refined products of petroleum.

To engage in manufacturing, mechanical, mining and quarrying business.

To purchase, hold, assign, transfer, mortgage, pledge, or otherwise dispose of the shares of the capital stock, or any bonds, securities or evidences of indebtedness created by any other corporation or corporations of this, or any other state, or territory, or country, with power and privilege of ownership and the right to vote thereon.

To hold, purchase, mortgage and convey real estate and personal property.

To create two or more kinds of stock with such classes and with such designations, preferences and voting powers, or restrictions or qualifications thereof as shall be fixed and determined in this certificate or any amendment thereto, or by vote of the stock holders at a meeting duly called for the purpose.

To issue bonds secured by mortgage upon the corporate property if deemed needful or for the best interest of the corporation.

To purchase mines, manufactories and other property necessary for its business and the stock of any company or companies owning, mining, manufacturing or producing materials or other property necessary for its business, and issue stock to the amount of the value thereof in payment therefor, and to likewise issue stock for services rendered to the corporation, and the stock so issued shall be full paid stock and not liable to any further call or payment thereon, and the judgment of the directors honestly exercised as to

the value of the property so purchased, or services rendered to be conclusive.

To all things incident to, or necessary for the exercise of the powers herein conferred, not inconsistent or in conflict with the laws of the State of New Mexico, or against the public policy or welfare of said state.

[fol. 582] EXHIBIT 18

[fols. 583-587] AMENDED CERTIFICATE OF INCORPORATION

Cimarron Valley Pipe Line Company

* * * * * * *

3. The purposes of the corporation are:

To buy, sell, own, hold, construct, maintain and operate pipe lines and easements for pipe lines for the transportation of oil, gas and petroleum products.

To produce, buy, sell, own and hold oil, gas, and petroleum products.

To buy, sell and transfer mineral mining leases.

To refine petroleum.

To engage in manufacturing, mechanical, mining and quarrying business.

To purchase, hold, assign, transfer, mortgage, pledge, or otherwise dispose of the shares of the capital stock of, or any bonds, securities or evidences of indebtedness created by any other corporation or corporations of this, or any other state, or territory, or country, with power and privilege of ownership and the right to vote thereon.

To hold, purchase, mortgage and convey real estate and personal property.

To create two or more kinds of stock with such classes and with such designations, preferences and voting powers, or restrictions or qualifications thereof as shall be fixed and determined in this certificate or any amendment thereto, or by vote of the stockholders at a meeting duly called for the purpose.

To issue bonds secured by mortgage upon the corporate property if deemed needful or for the best interest of the corporation.

To purchase mines, manufactories and other property necessary for its business and the stock of any company or companies owning mining, manufacturing or producing materials or other property necessary for its business, and issue stock to the amount of the value thereof in payment therefor, and to likewise issue stock for services rendered to the corporation, and the stock so issued shall be full paid stock and not liable to any further call or payment thereon, and the judgment of the directors honestly exercised as to the value of the property so purchased, or services rendered shall be conclusive.

To all things incident to, or necessary for the exercise of the powers herein conferred, not inconsistent or in conflict with the laws of the State of New Mexico, or against the public policy or welfare of said state.

(Here follow 3 photolithographs, side folios 588-590, 591, 592.)

EXHIBIT 21

STATE OF KANSAS

OFFICE OF THE SECRETARY OF STATE

To Whom it May Concern:

THIS IS TO CERTIFY, That the CIMARRON VALLEY PIPE LINE COMPANY

a foreign corporation, organized under the laws of the STATE *of* NEW MEXICO, *has complied with the laws of the State of Kansas relating to such corporations, and is authorized to engage in business in this State as a foreign corporation.*

Witness my hand and seal.

Frank J. Ryan
Secretary of State.

Done at the City of Topeka, this TWENTIETH *day of* FEBRUARY, *1935*

588 - 590

Harry R. Swanson
Secretary of State

Jos P. Tobin
Deputy

Department of State

626

I, Harry R. Swanson, Secretary of State of the State of Nebraska, do hereby certify that

CIMARRON VALLEY PIPE LINE COMPANY, a New Mexico corporation with principal business office at Enid, Oklahoma, on April 1, 1935, filed all instruments in this office required by Section 24-1201 of the Compiled Statutes of Nebraska and all instruments thereto, pertaining to the qualification of foreign corporations to do business in this state; and such instruments are filed in Book 9 relating to foreign corporations.

In Testimony Whereof, I have hereunto set my hand and affixed the Great Seal of the State of Nebraska. Done at Lincoln this 1st day of April, in the year of our Lord, one thousand nine hundred and thirty - five.

Secretary of State

Deputy

591

4308

State Corporation Commission

STATE OF KANSAS

COMMISSIONERS

HOMER HOCH J. W. GREENLEAF
ERNEST E. BLINCOE

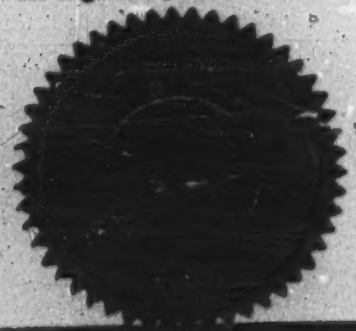
To all to Whom these Presents shall Come, Greeting:

I, C. H. BENSON, Secretary of the State Corporation Commission of the State of Kansas, do hereby certify that the following and hereto attached is a true copy of CERTIFICATE

In the matter of the application of the Cimarron Valley Pipe Line Company for a certificate of convenience and authority to transact the business of a common carrier (Interstate) in the State of Kansas.

Docket No. 15,628

the original of which is now on file and a matter of record in this office.



In Testimony Whereof, I hereto set my hand and cause to be affixed the seal of the State Corporation Commission.

Done at the city of Topeka, this 28th day of February A. D. 1935

Secretary, State Corporation Commission.

430C

592

[fol. 593] BEFORE THE STATE CORPORATION COMMISSION OF THE STATE OF KANSAS

Docket No. 15,628

In the Matter of the Application of the CIMARRON VALLEY PIPE LINE COMPANY for a certificate of convenience and authority to transact the business of a common carrier (Interstate) in the State of Kansas

CERTIFICATE

Be It Remembered, on this 23rd day of February, 1935, the above entitled matter comes on for final determination by the Commission, and the Commission having given due consideration to said application and the testimony introduced thereunder, and being fully advised in the premises, finds that public convenience will be promoted by the Cimarron Valley Pipe Line Company transacting the business of a common carrier (Interstate) in the State of Kansas, and that therefore a certificate should be issued to said company in accordance with provisions of Section 66-131, R. S. 1923.

It Is, Therefore, By the Commission Considered and Certified: That public convenience will be promoted by the Cimarron Valley Pipe Line Company of Enid, Oklahoma, transacting the business of a common carrier (Interstate) for the construction, maintenance and operation of a pipe line for the transportation of petroleum and its products (primarily gasoline) together with telephone and telegraph lines as is necessary for the transaction of said business, and other necessary and related equipment across the State of Kansas from the southern boundary line of the State, to and across the northern boundary line of the State near the 98 meridian, and the said applicant be and is hereby permitted to transact the business of a common carrier (Interstate) in the State of Kansas as hereinbefore designated.

By the Commission it is so ordered.

Homer Hoch, Jess W. Greenleaf, Ernest E. Blincoe, Commissioners.

Attest:

C. H. Benson, Secretary.

(Here follows 1 photolithograph, side folio 594)

4189

State Corporation Commission

STATE OF KANSAS

COMMISSIONERS

ANDREW F. SCHOEPPEL A. B. JONES
ALFRED WILLIAMS

To all to Whom these Presents shall Come, Greetings:

I, RICHARD B. McENTIRE, Secretary of the State Corporation Commission of the State of Kansas, do hereby certify that the following and hereto attached is a true copy of ORDER

In the matter of the application of the Cimarron Valley Pipe Line Company for a certificate of convenience and authority to transact the business of a common carrier in the state of Kansas, crossing the state of Kansas near the 93rd Meridian.	DOCKET NO. 14,624 ORDER NO. 21-10-11

the original of which is now on file and a matter of record in this office.

In Testimony Whereof, I hereto set my hand and cause to be affixed the seal of the State Corporation Commission.

Done at the City of Topeka, this 15th day of October A.D. 1941

Secretary, State Corporation Commission.

4324

[fol. 595] BEFORE THE STATE CORPORATION COMMISSION OF THE STATE OF KANSAS

Docket No. 15,628

Order No. 41-10-11

In the Matter of the Application of the CIMARRON VALLEY PIPE LINE COMPANY for a certificate of convenience and authority to transact the business of a common carrier in the State of Kansas, crossing the State of Kansas near the 98th Meridian.

ORDER

Now on this 11th day of October, 1941, the above entitled matter comes regularly on for consideration on the Commission's own motion and, after having taken judicial notice of certain public records, the Commission finds:

That it did, on the 23rd day of February, 1935, issue to the Cimarron Valley Pipe Line Company a certificate of convenience and authority which authorized said company to transact the business of an interstate common carrier of petroleum and its products (principally gasoline) by pipe line. As an incident thereto the said Cimarron Valley Pipe Line Company was authorized to contruct, maintain and operate the said pipe line together with such telephone and telegraph lines and other necessary and related equipment.

That a pipe line was constructed by the Cimarron Valley Pipe Line Company within and through a part of the state of Kansas which was, by a bill of sale dated June 10, 1935, sold and conveyed to the Champlin Refining Company. No approval was sought from or granted by the Commission with respect to such sale.

That, on July 2, 1936, the Secretary of State of the state of Kansas authorized the Cimarron Valley Pipe Line Company to withdraw from doing business within the state of Kansas as a foreign corporation and the company does not now have the right to do business or operate within this state.

That, by its withdrawal, the Cimarron Valley Pipe Line Company forfeited all of the rights and privileges which [fol. 596] were granted to it by virtue of the said certificate and, by reason thereof, such certificate should be stricken from the files and records of the Commission.

That the findings hereinabove made and the provisions of this order should not be construed to authorize any successor of the Cimarron Valley Pipe Line Company or the present owner of said pipe line to conduct the business of an interstate or intrastate common carrier or public utility within or through any part or all of the state of Kansas. Neither should this order be construed to constitute a declaration that the operation of the said line is not subject to regulation by the Commission under the provisions of the Public Utility Act or that such operations do not constitute such successor a public utility or common carrier within this State. Likewise, the act of striking the certificate granted to the Cimarron Valley Pipe Line Company from the files of the Commission shall not be deemed to constitute a holding that an interstate pipe line company can use the highways of the state of Kansas without first securing a certificate of convenience and authority from the Commission which authorizes and requires such company, to operate as an intrastate public utility or common carrier or that, having voluntarily elected to use such highways and to engage in business within this state, such pipe line company is not estopped to deny that it is such an intrastate public utility or common carrier. Nor is it deemed that this action constitutes an approval of the sale of the said pipe line or that such sale did not transfer to the successors of the Cimarron Valley Pipe Line Company all of the obligations and duties imposed by the laws of the state of Kansas upon the Cimarron Valley Pipe Line Company.

It Is, Therefore, By The Commission Ordered: That the certificate of convenience and authority heretofore granted to the Cimarron Valley Pipe Line Company on February 23, 1935, be and the same is hereby figuratively stricken from the files and records of the Commission.

By the Commission it is so ordered.

Richard B. McEntire, Secretary. (Seal.)

[fol. 597] EXHIBIT 26

In connection with the construction in 1935, of the pipe line from Enid, Oklahoma, to Superior, Nebraska, an "Application" in the form hereto attached was filed by the Cimarron Valley Pipe Line Company with the Board of

County Commissioners of each of the following named counties:

Garfield County, Oklahoma; Grant County, Oklahoma; Harper County, Kansas; Kingman County, Kansas; Reno County, Kansas; McPherson County, Kansas; Saline County, Kansas; Ottawa County, Kansas; Cloud County, Kansas; Republic County, Kansas; Nuckolls County, Nebraska.

[fol. 598] IN THE COUNTY OF ——, STATE OF ——

In the Matter of the Application of the CIMARRON VALLEY PIPE LINE COMPANY, a corporation, for permission to construct, operate and maintain a telephone line, and pipe line along, under, over, through, upon and across certain of the highways of —— County, ——, as shown by plat hereto attached

APPLICATION

To the Honorable Board of County Commissioners of —— County, State of ——:

Comes now the Cimarron Valley Pipe Line Company, a corporation, duly organized and existing under and by virtue of the laws of the State of New Mexico, and authorized to do business in the State of —— and represents:

First. That the said Cimarron Valley Pipe Line Company is engaged in the business of transporting petroleum, gas, gasoline and petroleum products and now has in the process of construction a telephone line and pipe line.

Second. That said company and its assigns desire to obtain permission to construct its said telephone line and pipe line along, under, over, through, upon, and cross the following described highways in —— County, ——, to-wit:

according to attached plat.

[fol. 599] Third. That said telephone line and pipe line are essential to the conduct of the business of the Cimarron Valley Pipe Line Company and its assigns, and will be constructed, operated and maintained under the supervision of the County Highway Engineer of —— County,

——, and will be placed in such manner as not to interfere with or hinder the public in the use of said highway.

Wherefore, your petitioner prays that your Honorable Board make an order granting to the said Cimarron Valley Pipe Line Company and its assigns the privilege of constructing, operating and maintaining said telephone line and pipe line along, under, over, through and across said public highways, as hereinbefore described in this petition.

Respectfully submitted, Cimarron Valley Pipe Line Company, by —— ——, President.

Attest:

—— ——, Secretary.

[fol. 600] EXHIBIT 27

In connection with the construction in 1935, of the pipe line from Enid, Oklahoma, to Superior, Nebraska, orders authorizing the Cimarron Valley Pipe Line Company to construct the pipe and telephone lines within the respective counties, in the form hereto attached, were issued by each of the Boards of County Commissioners of the following named counties:

Garfield County, Oklahoma; Grant County, Oklahoma; Harper County, Kansas; Kingman County, Kansas; Reno County, Kansas; McPherson County, Kansas; Saline County, Kansas; Ottawa County, Kansas; Cloud County, Kansas; Republic County, Kansas, Nuckolls County, Nebraska.

[fol. 601] IN THE COUNTY OF ——, STATE OF ——

In the Matter of the Application of the CIMARRON VALLEY PIPE LINE COMPANY, a corporation, for permission to construct, operate and maintain a telephone line and pipe line along, under, over, through, upon and across certain of the highways in —— County, as shown by plat hereto attached.

ORDER

Now on this — day of ——, 19— at a regular meeting of the Board of County Commissioners, of —— County, ——, held by said Board according to law, comes the

Cimarron Valley Pipe Line Company, a corporation, duly organized and existing under and by virtue of the laws of the State of New Mexico, and authorized to do business in the State of ——, with offices at Enid, Oklahoma, and presents to said Board its request in writing, setting forth that it is necessary for the purpose of carrying on its business of transporting petroleum, gas, gasoline and petroleum products, for the said corporation, to construct, operate, and maintain a telephone line and pipe line along, under, over, through, upon and across the highways in its petition described and as in the plat hereto attached, described and indicated as follows:

[fol. 602] That this Board of County Commissioners, being fully advised in the premises, and having carefully considered the same, find that it is necessary in the conduct of its business for the Cimarron Valley Pipe Line Company to construct, operate, and maintain the said telephone line and pipe line along, under, over, through, upon and across certain of the highways of —— County, ——, as indicated in said petition, as shown by the plat thereof thereto attached.

It is therefore ordered that said petitioner, Cimarron Valley Pipe Line Company be and it is hereby granted permission to construct, operate and maintain the said telephone line and pipe line along, under, over, through, upon and across the highways so described in its said petition and the plats hereto attached.

It is further ordered that said telephone line and pipe line shall be maintained at the expense of the petitioner, and in such manner as not to interfere with the due and proper use of said highway by the public or with the repairs thereof.

It is further ordered that in no event shall —— County, ——, be responsible for any injury occasioned by the building of said telephone line and pipe line along said highways, and it is distinctly understood that said —— County, ——, shall be subject to no liabilities therefor.

—— ——, Chairman of the Board of County Commissioners, —— County, ——

[fol. 603] EXHIBIT 28

In connection with the construction of the pipe line in 1935, from Enid, Oklahoma, to Superior, Nebraska, the State Highway Commission of Oklahoma executed a license to the Cimarron Valley Pipe Line Company, in the form hereto attached.

[fol. 604] License

This authority executed in triplicate this —— day of ——, —— by the State Highway Commission, acting for and on behalf of the State of Oklahoma, hereinafter called Commission, witnesseth:

That the Commission does by these presents grant to —— a license to erect, construct, and maintain a —— along, upon or across the hereinafter described state highways for the purpose of transmitting, selling and using ——.

Said highways being shown on attached sketch and described as follows,

This authority includes the right to cross all state highways and state roads intersecting any part of the route above described, and said authority also includes the right to maintain the necessary stubs and guy wires and to trim trees when and where necessary for proper clearance, but trees shall not be removed or trimmed without the written approval of the Commission, Said poles, posts and stubs are to be erected, or pipe lines installed, under the direction of the Commission and in the manner and locations as approved by him. For pole lines at all crossings, a clearance above the surface of not less than twenty (20) feet [fol. 605] above the surface of not less than twenty (20) feet shall at all times be maintained. That said poles, posts, and stubs, pipe lines and all fixtures, wires, etc., shall at all times be kept in good repair.

That this license is revocable at will and upon notice of revocation the licensee herein shall at its own expense immediately remove from said highway (or to such new location whereon as may be designated by the Commission) to the satisfaction of the Commission, all poles, posts, stubs, pipes, valves, fixtures and other property erected and placed upon or under the herein before described highways under the authority herein contained.

That the licensee assumes all liability for any damage to persons or property caused by the construction or maintenance of said poles, posts, stubs, pipes, valves, wires and other property placed on or under said highway; and agrees to reimburse the State for any and all monies expended by it in repairing any damage to said highway caused by the construction or maintenance of such transmission lines and pipes.

This license is granted subject to any and all claims made by adjacent property owners as compensation for addition burden on such adjacent and abutting property.

The State Highway Commission of Oklahoma, by

—— ——.

Disapproval —— ——.

Approval recommended, —— ——, Division Engineer.

[fol. 606] EXHIBIT 29

In connection with the construction in 1935 of the pipe line from Enid, Oklahoma to Superior, Nebraska, an "Application for Excavation" was addressed to the State Highway Commission Office at Salina, Kansas and also at Hutchinson, Kansas in the form hereto attached.

Both applications were approved which constituted the granting of the permits, and Nos. 2-82 and 5-124 were assigned by the State Highway Commission as permit numbers.

[fol. 607] Original to Applicant, Duplicate to Division Office, Triplicate to Topeka.

——, Kansas, ——, 19—, ——, County.

State Highway Commission of Kansas

Application for Excavation Permit

To the State Highway Commission: —— ——, ——, Kansas

GENTLEMEN:

Permission is hereby requested (Describe fully nature of work) ——. Said work being located on State Highway No. ——, —— and —— Tenths miles (Direction) —— from (Place, Town or Object) more specifically described

as follows: ——. The excavation is for the purpose of ——.

The applicant agrees that if granted a permit to perform the above described work that said work shall be under the supervision and direction of the State Highway Commission or its authorized representative. The applicant agrees to indemnify and hold harmless the State Highway Commission from any damages of any nature which may result to any person or property arising out of the performance or non-performance of the above described work. The applicant agrees that repair work or backfill will not be made unless an authorized representative of the State Highway Commission of Kansas is present.

The applicant understands that the location, construction and maintenance of any conduits or pipe lines through, in, under or over any state highway are under the supervision of the State Highway Commission at all times. The applicant further understands that in granting this permit [fol. 608] the Commission waives none of its rights or powers to direct the relocation, removal or proper maintenance in the future of any conduit or pipe laid within the right of way of the State Highway by virtue of this permit if granted.

A certified check accompanies this application in the amount of —— Dollars ($——), made payable to the State Highway Commission of Kansas to guarantee and insure to said Commission the proper performance of above described work and the restoration of said highway or the placing of said highway in the condition required by the State Highway Commission of Kansas or its authorized representative. The applicant agrees that in case of failure or refusal to perform said work in accordance with the specifications and directions of the State Highway Commission or its authorized representative, or within thirty days after the completion of said work to place said highway in a suitable condition as required by the Highway Commission or its authorized representative, the Commission may use the above sum so deposited or such part of same as may be necessary to properly restore said highway.

Special Regulations

A $10.00 deposit shall be required for each small excavation made outside of the pavement or surfacing, or for

boring under the pavement with an auger not to exceed four inches in diameter.

A $25.00 deposit is required for tunneling under the pavement or surfacing to a depth not to exceed seven feet, nor a width not to exceed two feet, or for tunneling under the entire width of an unsurfaced highway.

A $50.00 deposit is required for cutting not to exceed eighteen square feet of pavement and excavating to a depth not to exceed seven feet.

All deposits must be made in the form of a certified check payable to the State Highway Commission of Kansas.

Backfilling and repair must be inspected as the work is done by an authorized representative of the State Highway Commission of Kansas. The State Highway Commission will furnish inspection only upon forty-eight hours' notice.

Special arrangements must be made for more extensive work.

In case the pavement is cut, the backfill must be maintained thirty days by the company making the excavation before the pavement can be replaced.

The deposit, or any unexpended portion of it, which has been made with the State Highway Commission, will be returned after the highway has been satisfactorily restored to its original condition.

(Signed) —— ——, by —— ——, Title —— ——
Address —— ——, Kans. Tele. No. ——. Permit No. —.

Issued by —— ——.
Date issued —— ——, 19—.

[fol. 609] Specifications for Installation of Pipe Lines on State Highway Right of Ways

These specifications govern the installation of pipe lines or conduits for the purpose of conveying natural gas, oil, water, cables, etc., through and across state highway right of ways of Kansas in accordance with Section 16, Chapter 225, Session Laws of 1929.

When an individual, public service corporation or municipality, their contractors or employees, deem it necessary and expedient to install a pipe line or conduit across any

state highway right of way, or temporary state highway right of way, they shall comply with the following clauses:

1. An application for Permit must be filed with and approved by the State Highway Commission or its authorized agents before any part of the installation begins.

2. Forty-eight hours' notice must be given the State Highway Commission of Kansas at the Division Engineer's Office in which Division the installation takes place before starting any excavation or other work on the right of way.

3. Said installation shall be in accordance with attached plan showing cross-section of highway and with these specifications or any supplements thereto.

4. Traffic must be kept moving during installation. If it is impossible to keep traffic moving over highway during operations, a suitable detour must be arranged, said detour to be approved by a representative of the Highway Department before operations begin.

5. If the installation requires a tunnel or open cut under or across the highway a suitable crossing or detour shall be maintained and kept in good condition until the backfill has taken its final settlement and surfacing placed and opened for traffic. Said detour must be maintained by the contractor, company, corporation, municipality or individual making installations.

6. The company, corporation, or municipality, or its contractors or employees, shall assume all liabilities for accidents to the public in general caused by negligence on their part, or to any other cause directly or indirectly connected with their work of installing their pipe lines, conduits, etc., on the highway.

7. The State Highway Department reserves the right to revoke any permission given any company, corporation or municipality if, in the opinion of the State Highway Commission or its authorized representative, the terms of these specifications or any supplementary specifications are not being followed by the company, corporation or municipality or its contractors or employees.